

**FIGURE 1**

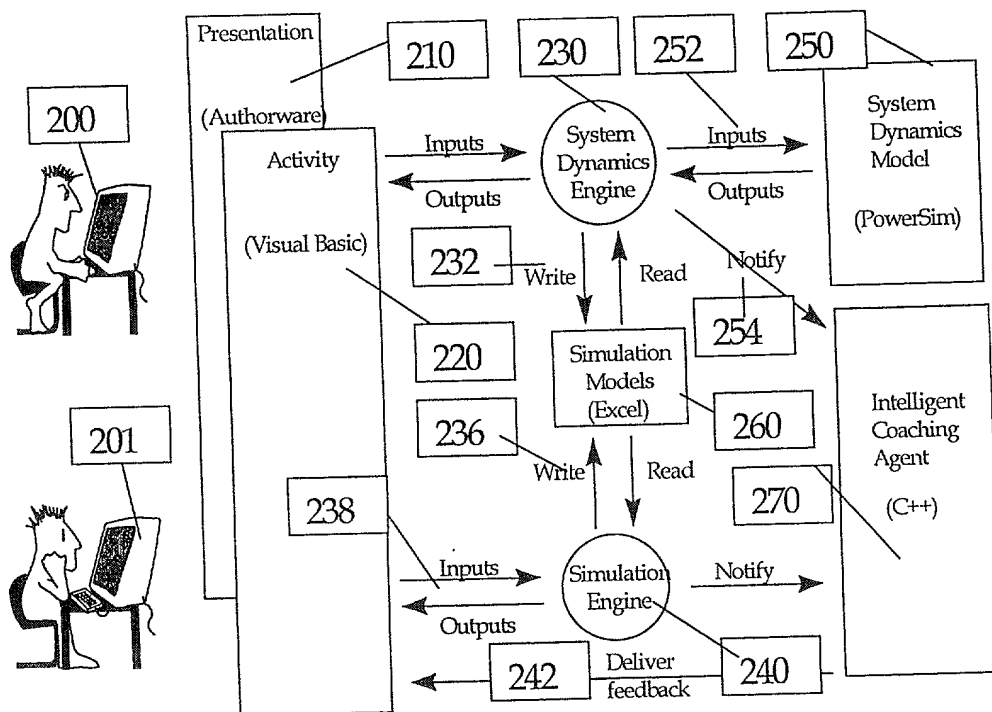


FIGURE 2

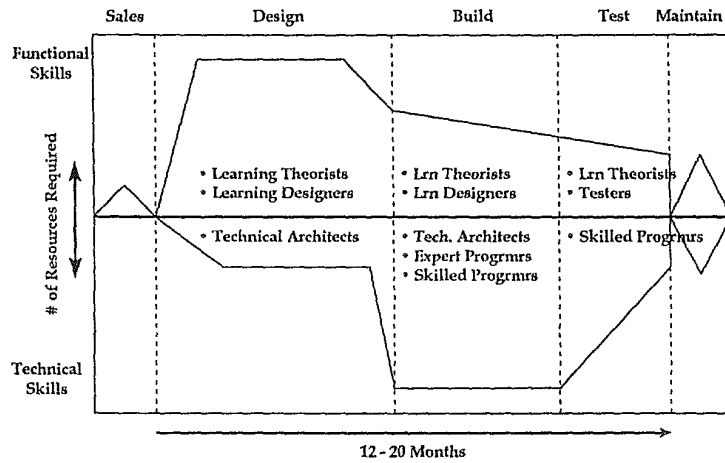


FIGURE 3

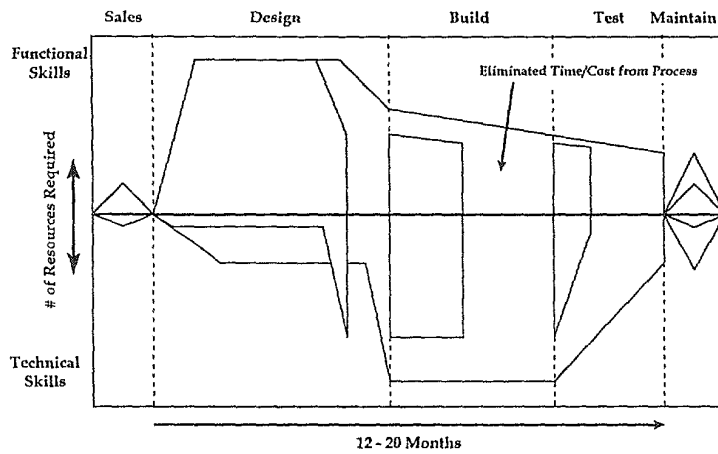


FIGURE 4

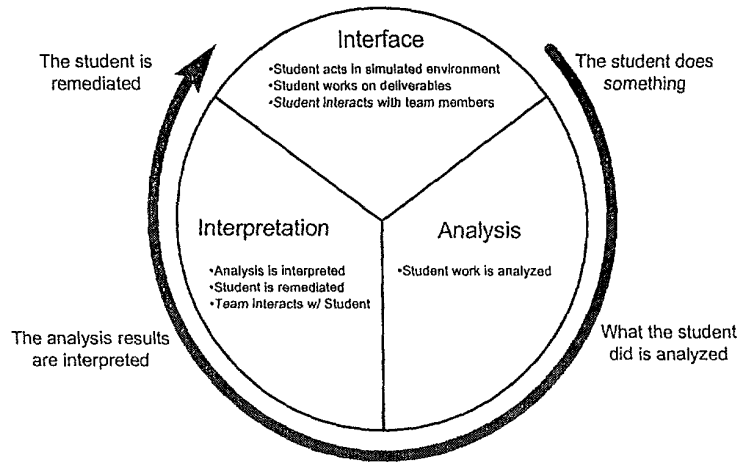


FIGURE 5

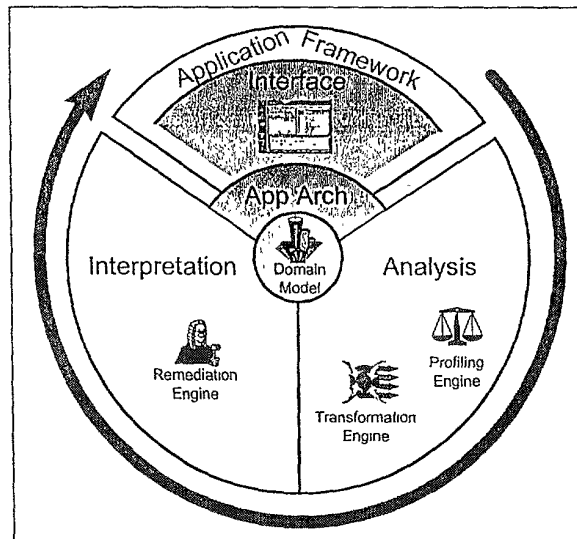


FIGURE 6

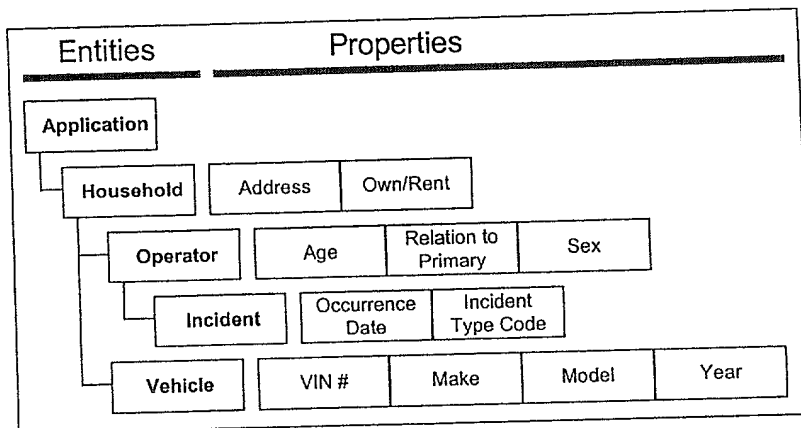


FIGURE 7

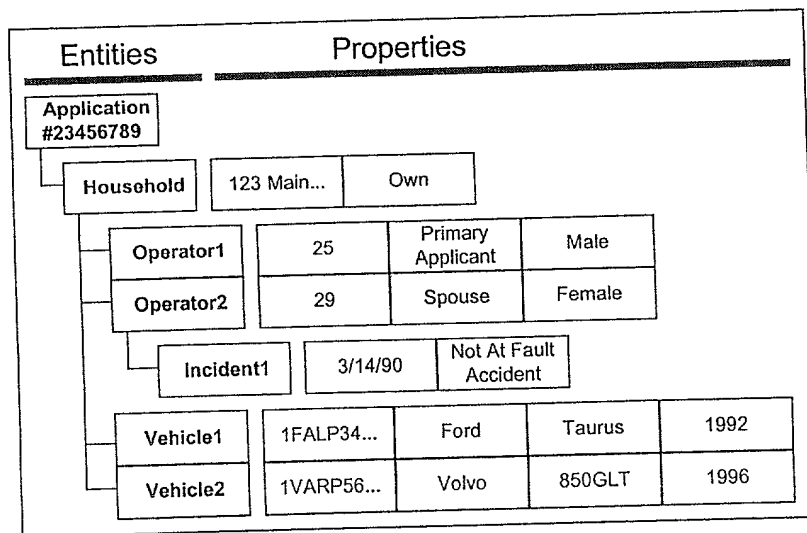


FIGURE 8

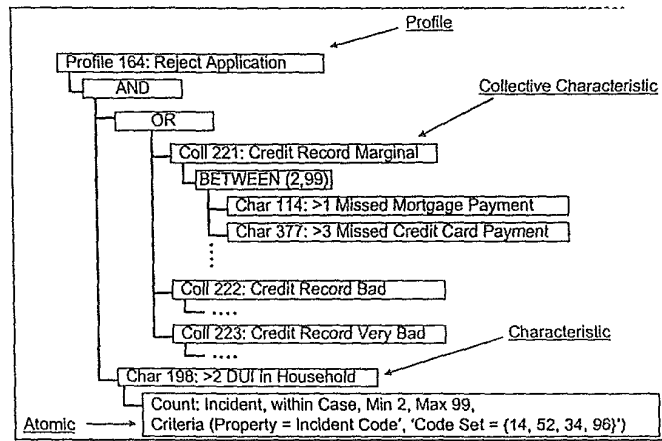


FIGURE 9

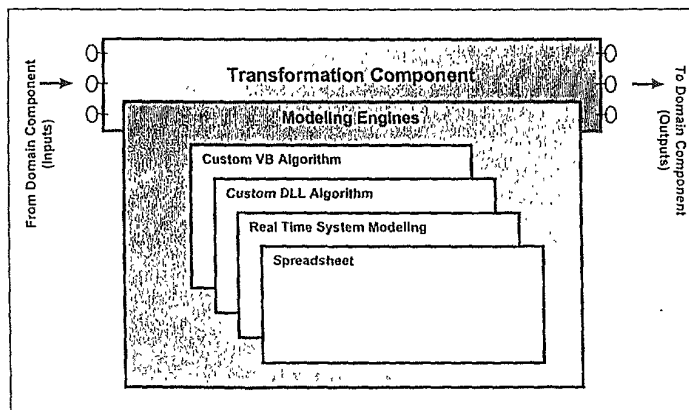


FIGURE 10

Exit

Timeline

Glossary

HowWhat

Assignment

Team

Accounting Concepts

Record Transactions
Journalize → Prepare for Meeting

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

Internal Document

**E Bikes**

Date: 01/02

Description: Start-up investment in E-Bikes from E-Corporate.

*Received in Cash* \$210,000.00

**Total: \$210,000.00**

Assets
Liabilities
Revenues
Expenses

510	Cost of Goods Sold
513	Direct Material Variance
515	Cash Discounts Earned
571	Imputed Interest Expense
580	Other Financial Charges
970	Interest Expense
980	US Federal Income Taxes
8100	Salaries and Wages Expense
8200	Payroll Allowances
8300	Employee Benefits

1
2

Date	Ent. #	Accounts	Journal - Y1	DR	CR
1/31	1				

FIGURE 11

1210
1200

Exit

Timeline

Glossary

HowWhat

Assignment

Team

Accounting Concepts

Record Transactions
Journalize
Prepare for Meeting

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

**E Bikes** *Internal Document*

Date: 01/02

Description: Amount

Start-up investment in E-Bikes from E-Corporate

*Received in Cash* \$210,000.00

Total: \$210,000.00

510	Cost of Goods Sold
513	Direct Material Variance
515	Cash Discounts Earned
571	Imputed Interest Expense
580	Other Financial Charges
970	Interest Expense
900	US Federal Income Taxes
6100	Salaries and Wages Expense
8200	Payroll Allowances
8300	Employee Benefits

Date	Ent.#	Accounts	Journal - Y1	DR	CR
1/31	1				

Figure 12



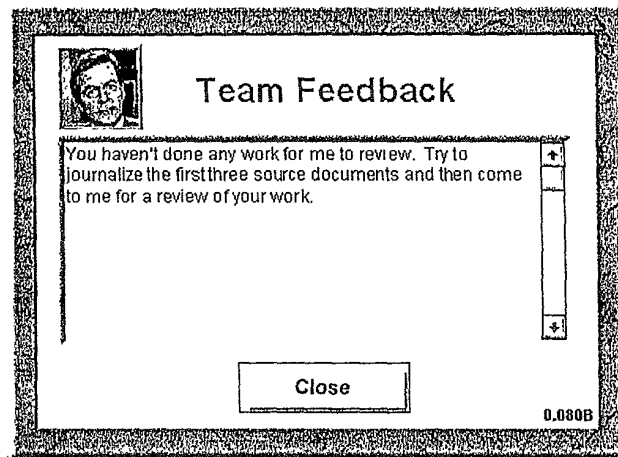


Figure 13

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

**E Bikes** *Internal Document*

Date: 01/02

Description: Amount:

Start-up investment in E-Bikes from E-Corporate

*Received in Cash* \$210,000.00

Total: \$210,000.00

Account Number	Account Name
510	Cost of Goods Sold
513	Direct Material Variance
515	Cash Discounts Earned
571	Imputed Interest Expense
580	Other Financial Charges
970	Interest Expense
980	US Federal Income Taxes
8100	Salaries and Wages Expense
0200	Payroll Allowances
8300	Employee Benefits

Date	Ent.#	Accounts	Journal - Y1	DR	CR
1/31	1	471	Paid-in Capital	\$210,000.00	
		10	Cash		\$210,000.00

Figure 14

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

**Blue-Chip Securities**  
Settlement Invoice

Date: 01/02      Inv.#: 6578-31

**Description:**  
\$150,000.00 Government Bonds      \$150,000.00

Note from management:  
We won't use the entire \$210,000.00 we got from Corporate this month, so we purchased these bonds so we can earn some interest.

**Total:** \$150,000.00

**Liabilities & Equity**      **Revenues**      **Expenses**

379	Payroll Taxes Accrued	+
380	Employee Benefit Cost Accrued	
381	Other Taxes Accrued	
391	Accrued Expenses	
401	Deferred Income	
419	Reserve for Sundry Losses	
421	Reserve for Replacement	
462	Foreign Currency Translation Adj	
471	Paid-in Capital	
481	Retained Earnings 1/1	+

Date	Ent.#	Accounts	Journal - Y1	DR	CR
1/31	2	38	Accounts Receivable	\$150,000.00	
		10	Cash		\$150,000.00

Figure 15

2025 RELEASE UNDER E.O. 14176

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

**Bell Phone Company**

*Paid in Cash*  
Account Number: 001362  
Invoice Number: 5438169  
Invoice Date: 01/24  
Amount Due: \$700.00

--- Please detach and return this portion ---  
with your payment

*Summary of Charges*  
Phone Bill: \$660.37  
Tax: \$39.63  
Total Amount Due: \$700.00

**Account List**

Account Number	Account Name
379	Payroll Taxes Accrued
380	Employee Benefit Cost Accrued
381	Other Taxes Accrued
391	Accrued Expenses
401	Deferred Income
419	Reserve for Sundry Losses
421	Reserve for Replacement
462	Foreign Currency Translation Adj
471	Paid-in Capital
481	Retained Earnings 1/1

**Journal - Y1**

Date	Ent.#	Accounts	DR	CR
1/31	3	0506 Utilities Expense	\$700.00	
		10 Cash		\$700.00

Figure 16

**Team Feedback**

In looking at your first three journal entries.

- Source document 1 is journalized incorrectly. Consider what accounts are affected when cash is received by the business.
- You have *incorrectly* journalized source document 2. Take another look at the transaction details.
- You have correctly recognized source document 3 as an expense. However, you need to select a different expense account for your entry.

**Close**

0.0000

Figure 17

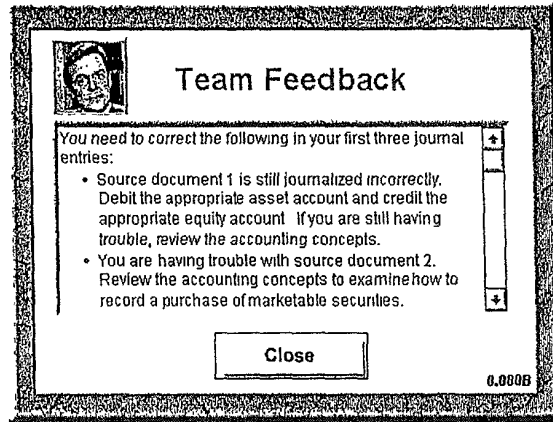


Figure 18

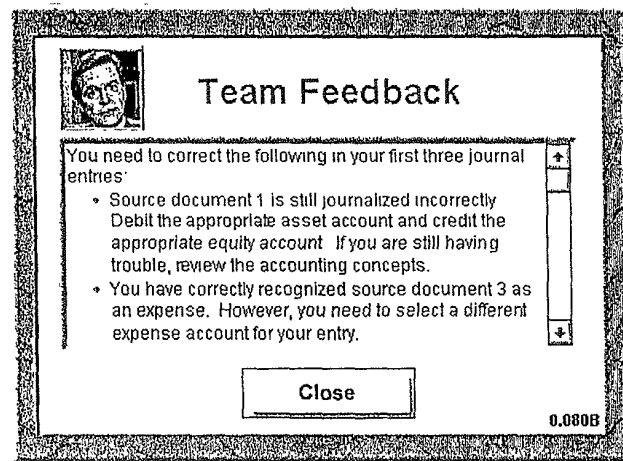


Figure 19

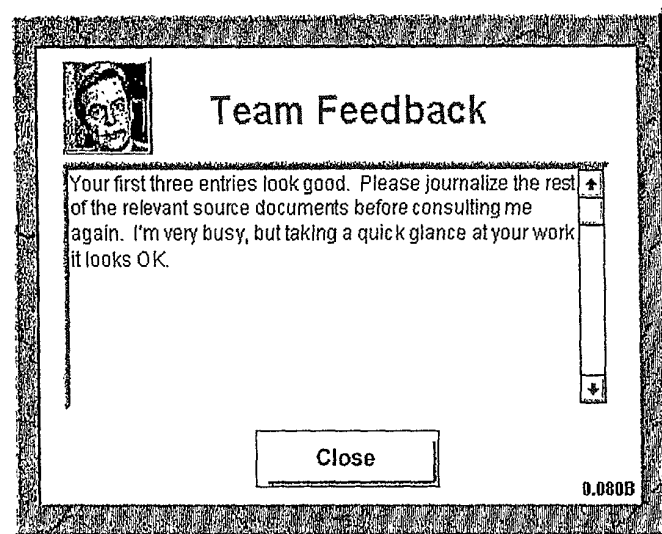


Figure 20

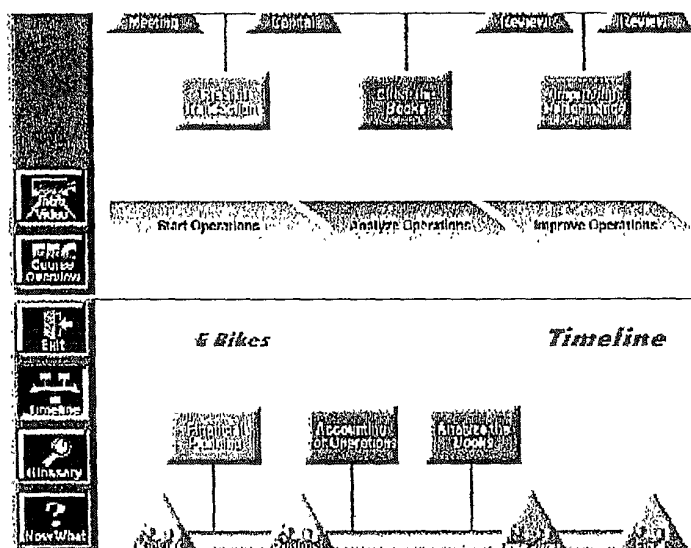


Figure 21

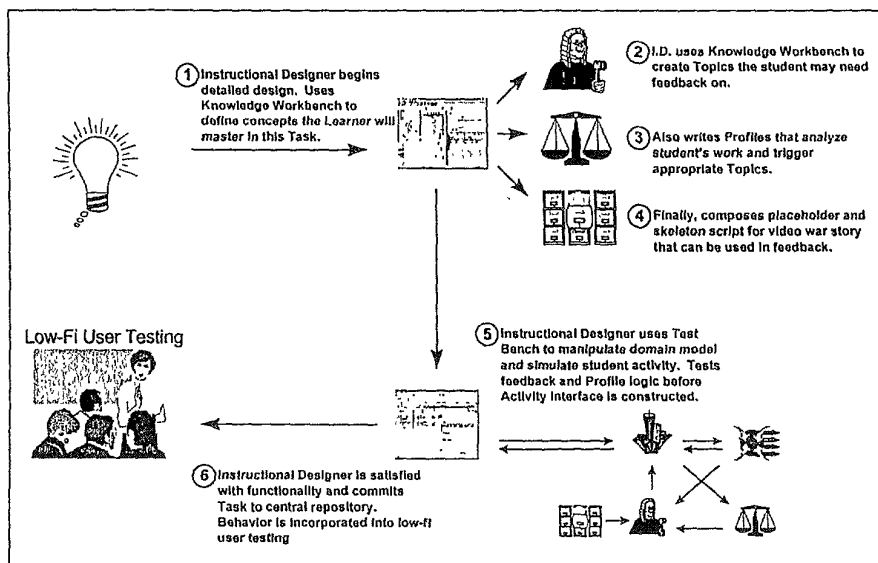


FIGURE 22

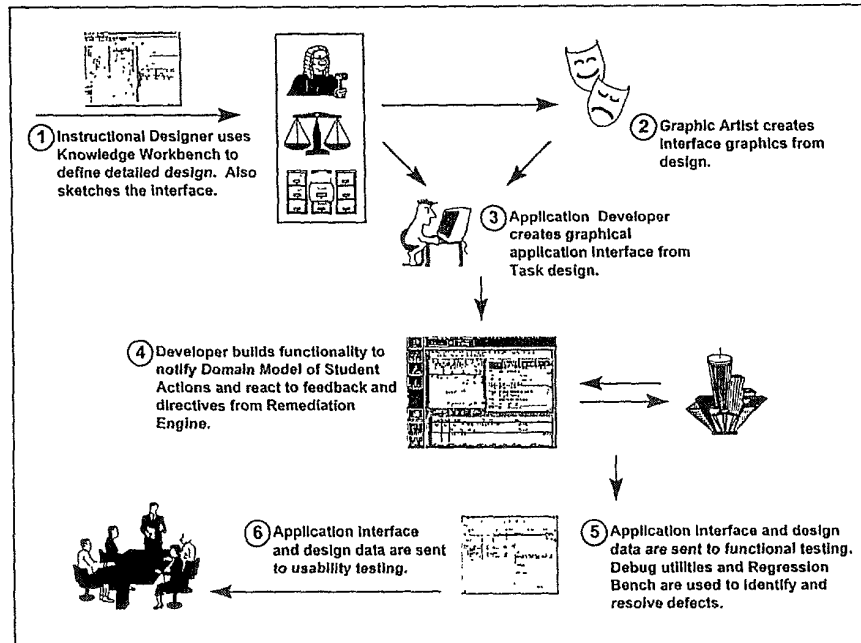


FIGURE 23



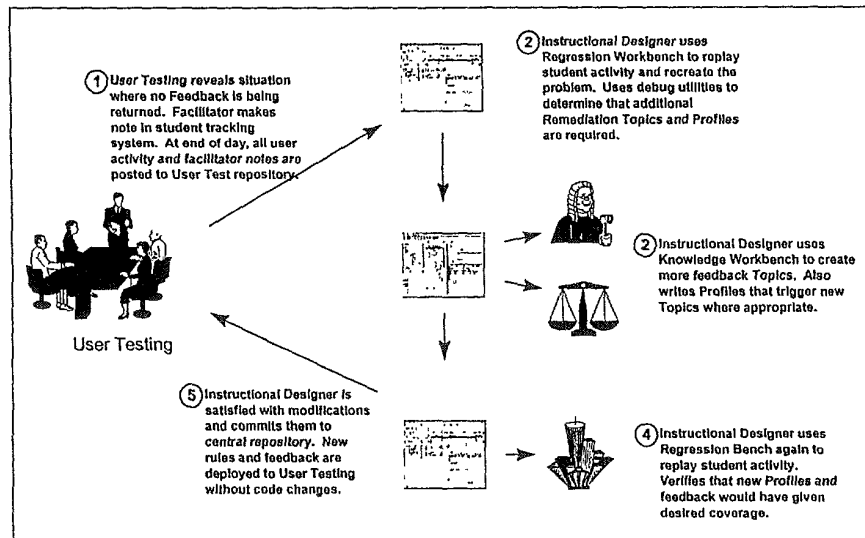


FIGURE 24

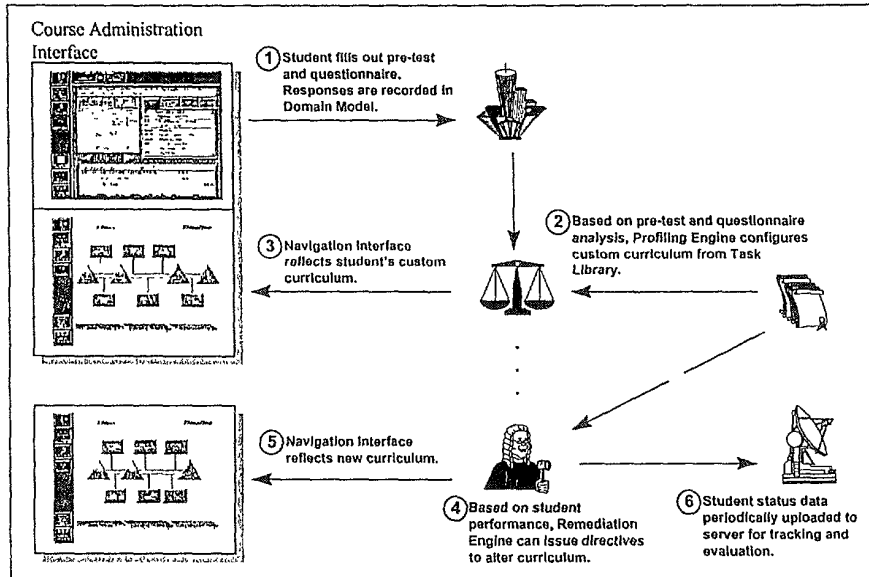


FIGURE 25

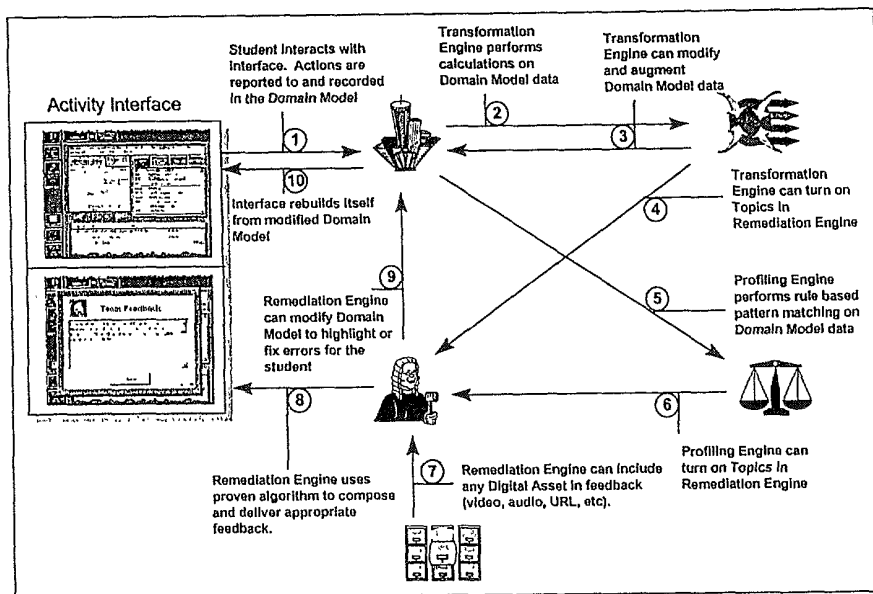
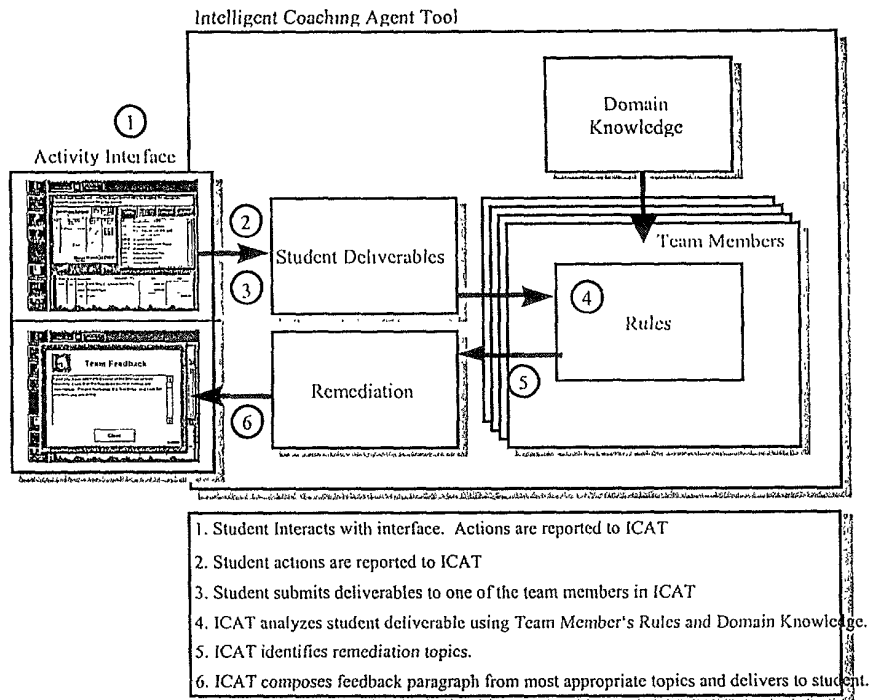


FIGURE 26



**FIGURE 27**

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

**COUNTRY-WIDE INSURANCE**

Billing Date 1/13  
Acct # 0793  
Inv. # 793-237

Item	Description of Services	Dates of Services	Amount Due
1	Business Insurance	January February March	\$100.00 \$100.00 \$100.00

*Paid in Cash*

Please pay this amount **\$300.00**  
Date Due

**Account List**

Assets	Liabilities & Equity	Revenues	Expenses
			8460 Land, Bldg & Lg Equip Rental Exp
			<b>8480 Insurance Expense</b>
			8502 Standard Tools Expense
			8504 Office Supplies Expense
			8506 Utilities Expense
			8508 Telephone Expense
			8510 Legal Fee Expense
			8512 Professional Fee Expense
			8514 Misc Services Expense
			8520 Small Equipment Rental Expense

**Journal - Y1**

Date	Ent.#	Accounts	DR	CR
1/31	12	120.1 Prepaid Insurance	\$200.00	
		8480 Insurance Expense	\$100.00	
		10 Cash		\$300.00

FIGURE 28

Review each invoice, and create the proper journal entry by dragging the appropriate accounts from the account list to the Journal.

**COUNTRY-WIDE INSURANCE**  
 Billing Date 1/13  
 Acct. # 0793  
 Inv. # 793-237

Item	Description of Services	Dates of Services	Amount Due
1	Business Insurance	January	\$100.00
		February	\$100.00
		March	\$100.00
<i>Paid in Cash</i>			
Please pay this amount			\$300.00
Date Due			

Liabilities

Equity

Revenues

Expenses

8460 Land, Bldg & Lg Equip Rental Exp  
 8480 Insurance Expense  
 8502 Standard Tools Expense  
 8504 Office Supplies Expense  
 8506 Utilities Expense  
 8508 Telephone Expense  
 8510 Legal Fee Expense  
 8512 Professional Fee Expense  
 8514 Misc Services Expense  
 8520 Small Equipment Rental Expense

12 of 22

Date	Ent.#	Accounts	Journal - Y1	DR	CR
1/31	12	120.1 Prepaid Insurance		\$200.00	
		8480 Insurance Expense		\$100.00	
		10 Cash			\$300.00

FIGURE 29

- #1 Get Control ID  
 8480 Insurance Expense = ID # 1202  
 Credit field = ID # 3022
- #2 Make mapping  
 ID # 1202 mapped to target ID #3022

FIGURE 30

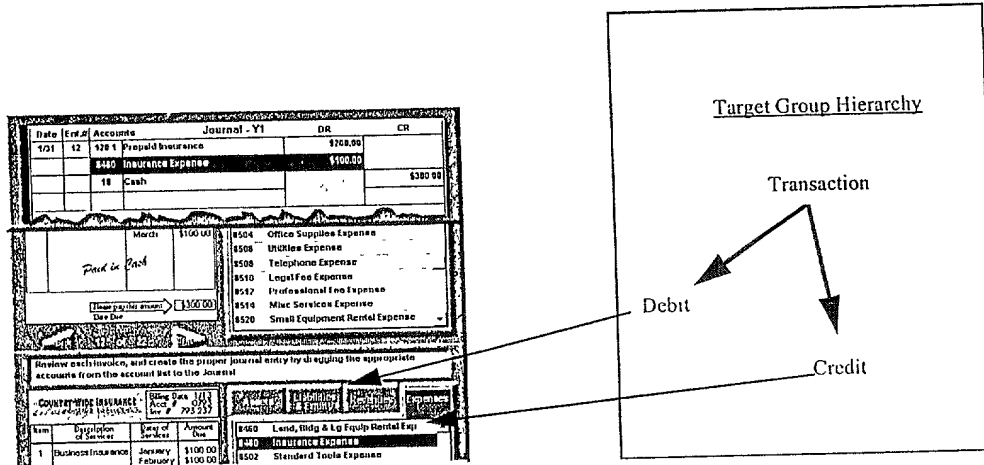


FIGURE 31

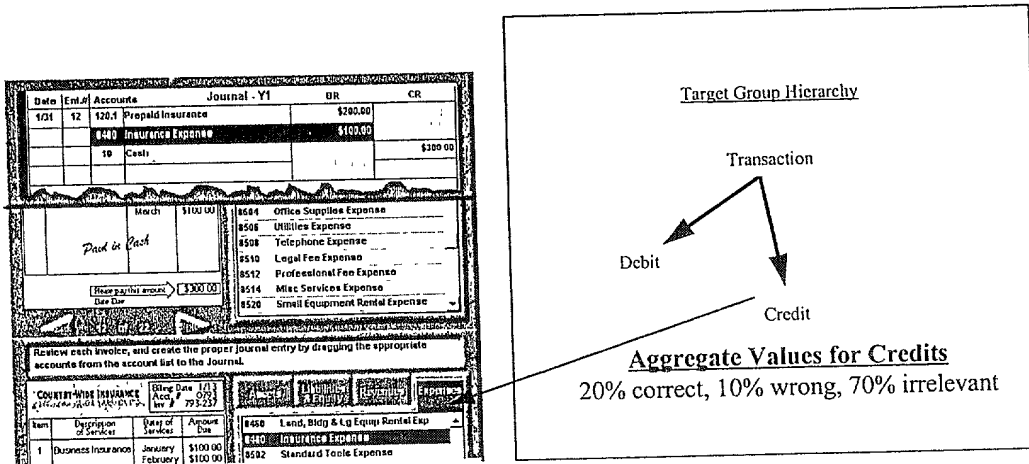


FIGURE 32

- ◆ C: Journalize
    - ↳ All relevant journal entries
      - ↳ No entries made
      - ↳ Some attempted, 1,2,3 not complete
      - ↳ All work is correct
      - ↳ Tr 1 & 2 (18) & 3
        - ↳ Leading text for 1, 2, 3
        - ↳ Transaction 1
        - ↳ Transaction 18
        - ↳ Transaction 3
- Rel Tr 4 - 20**
- ↳ Mastermind, <19 rel entries completed
  - ↳ 1-5 relevant entries attempted, >=75% correct
  - ↳ 1-5 relevant entries attempted, >=50% <75% cor
  - ↳ 1-5 relevant entries attempted, <50% correct
  - ↳ 6-11 relevant entries attempted, >=75% correct
  - ↳ 6-11 relev. entries attempted, >=50% <75% corr
  - ↳ 12-19 relevant entries attempted, >=75% correct
  - ↳ 12-19 relev. entries attempted, >=50% <75% cor
  - ↳ 12-19 relevent entries attempted, <50% correct
  - ↳ 6-11 relevant entries attempted, <50% correct
  - ↳ All entries not complete
  - ↳ Mastermind all 20 relevant entries entered

FIGURE 33



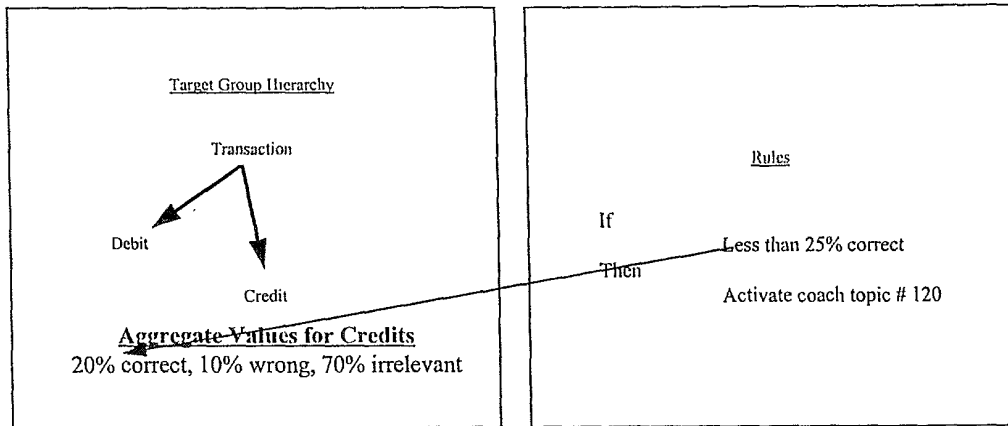


FIGURE 34

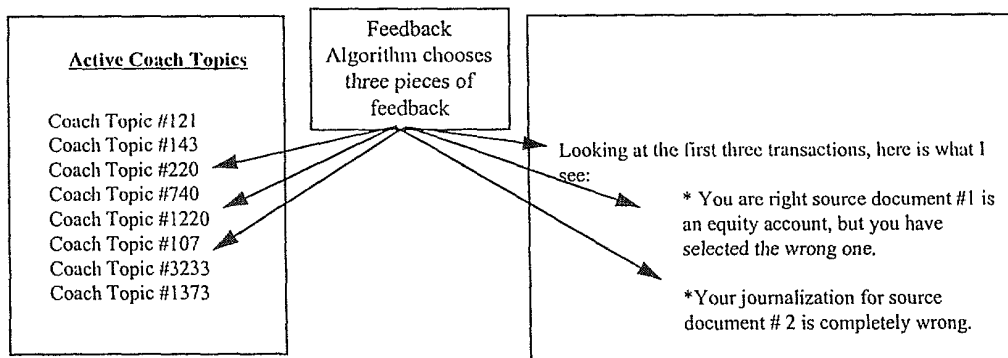


FIGURE 35

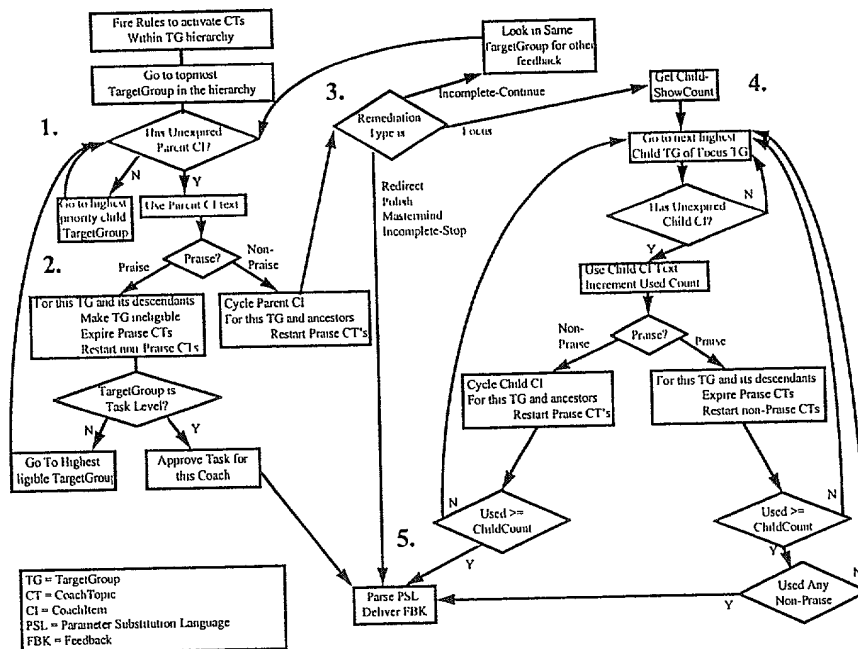


FIGURE 36

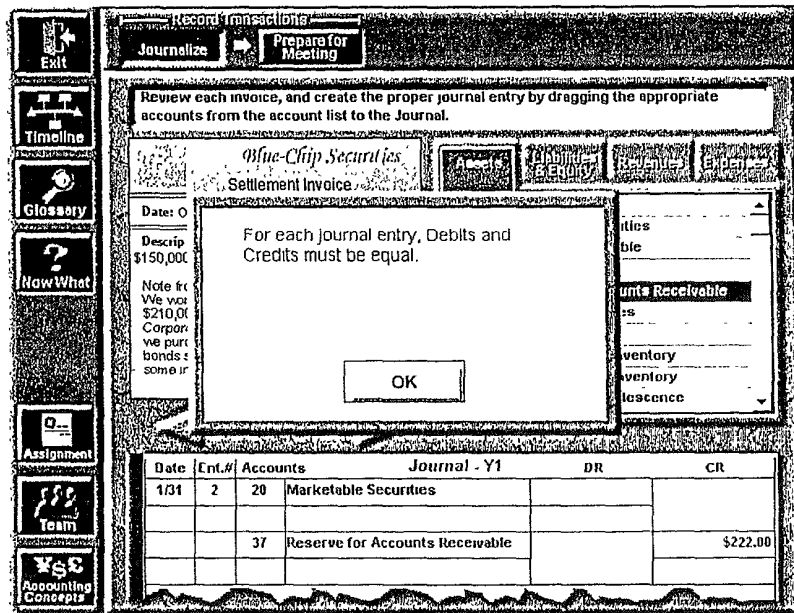


FIGURE 37

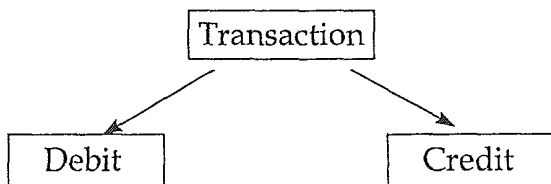
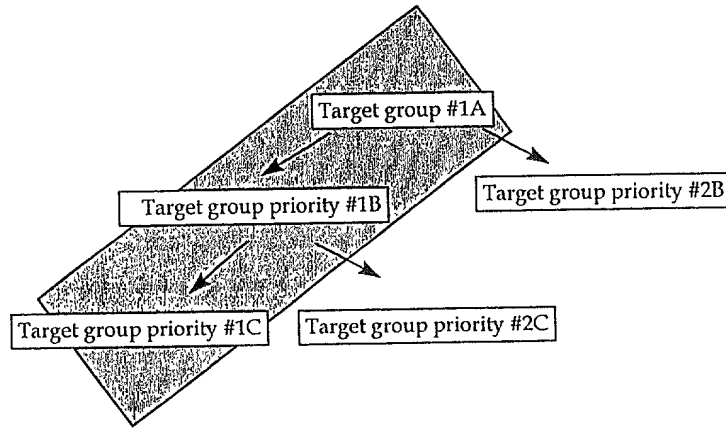


FIGURE 38



**FIGURE 39**

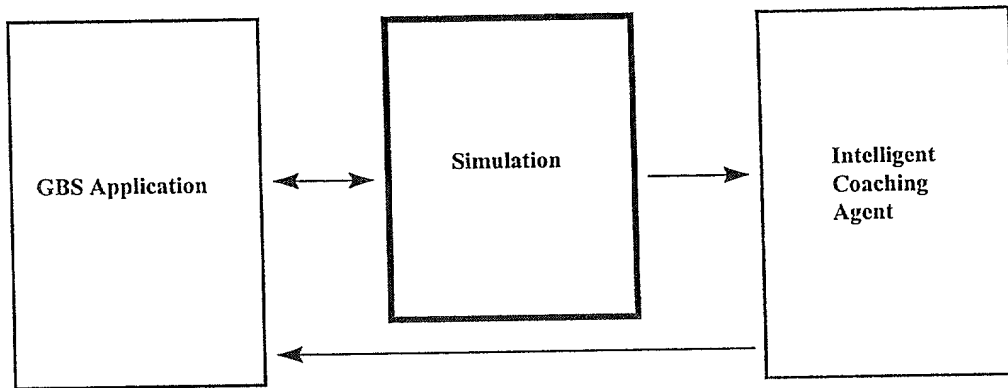


FIGURE 40

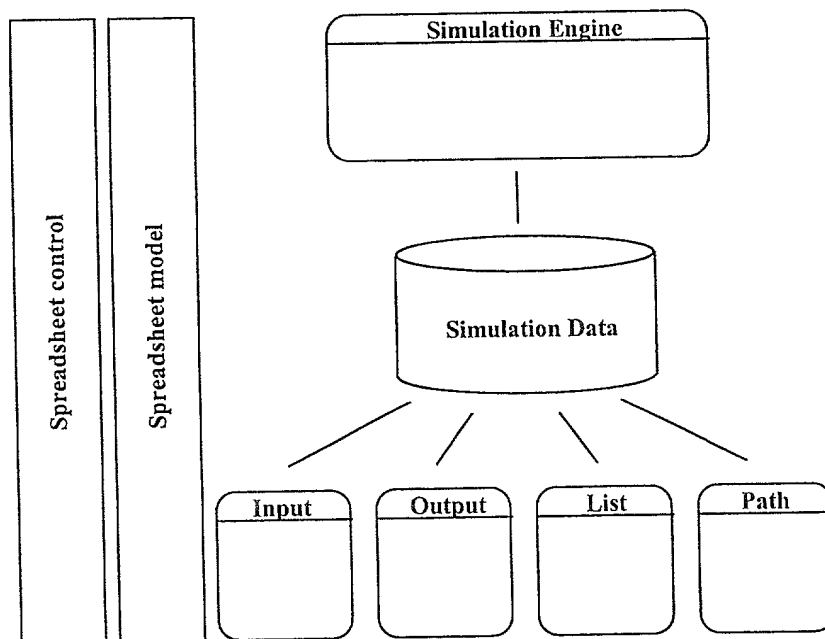


FIGURE 41

Distinct_Input ▼		9999	
	A	B	C D
1	Question 1		
2	1 + 1 =		9999
3			

FIGURE 42

DragDrop_In... ▼		0	
	A	B	C D
4	Question 2		
5	What's the result of 4 + 2 ?		
6	a) 2		
7	b) 8		
8	c) 6		
9	d) None of the above		
10			
11	1204	0	
12			

FIGURE 43

	1			
1.1	1.2	1.3	...	1.n
2.1	2.2	2.3	...	2.n
.	.	.		.
.	.	.		.
.	.	.		.
n.1	n.2	n.3	...	n.n

FIGURE 44

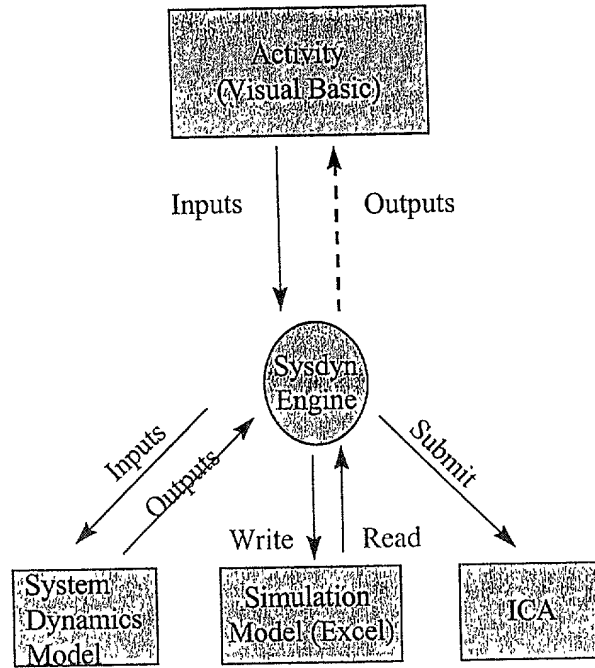
24	~MyList~1211	\$7.00	screwdriver
25	~MyList~1213	\$12.50	pail
26	~MyList~1214	\$0.50	sandpaper
27			
28			
29			
30			
17		screwdriver	\$7.00
18		chisel	\$4.00
19		pail	\$12.50
20		sandpaper	\$0.50
21	Select the maximum number of products so that the total is closest to \$20.00		
22			
23			Description
The_List			
	A	B	C
13	Question 3		
14	In a hardware store you can find these products:		
15		hammer	\$13.00
16		saw	\$15.00

FIGURE 45

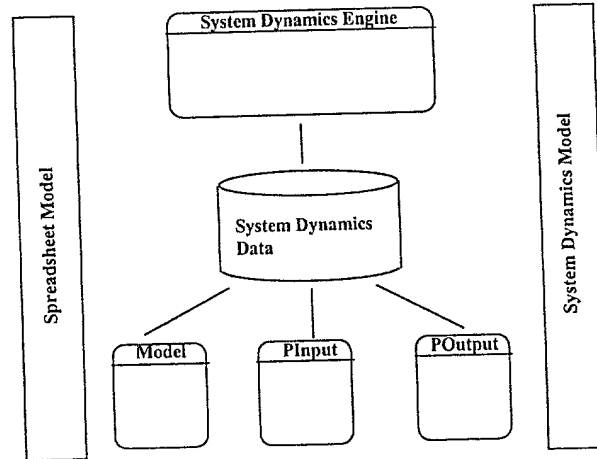
Distinct Out...		=SUM(C24:C29)					
	A	B	C	D	E	F	G
13	Question 3						
14	In a hardware store you can find these products:						
15		hammer			\$13.00		
16		saw			\$15.00		
17		screwdriver			\$7.00		
18		chisel			\$4.00		
19		pail			\$12.50		
20		sandpaper			\$0.50		
21	Select the maximum number of products so that the total is closest to \$20.00						
22							
23			Description	Actual total			
24	~MyList~1211	\$7.00	screwdriver	\$20.00			
25	~MyList~1213	\$12.50	pail				
26	~MyList~1214	\$0.50	sandpaper				
27							
28							
29							
30							
31							

FIGURE 46





**FIGURE 47**



**FIGURE 48**

Interest_Rate		0.04					
	A	B	C	D	E	F	G
1							
2	Finance Simulation						
3							
4	Interest		40.08	Balance		1000	
5							
6	Interest Rate		0.04				
7							

FIGURE 49

Interest Rate BU																	
	A	B	C	E	F	G	H	I	J	K							
2	Backups																
3																	
4	Inputs					Outputs											
5	Interest Rate		Interest		Balance												
6	Time	Value	Time	Value	Time	Balance Value											
7																	
8																	
9																	
10																	

FIGURE 50

Balance		1000					
	A	B	C	D	E	F	G
1							
2	Finance Simulation						
3							
4	Interest	40.08			Balance		1000
5							
6	Interest Rate	0.04					
7							

FIGURE 51

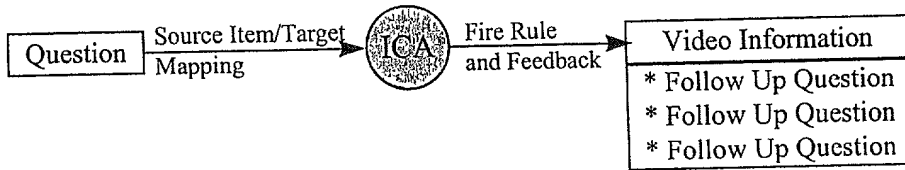


FIGURE 52

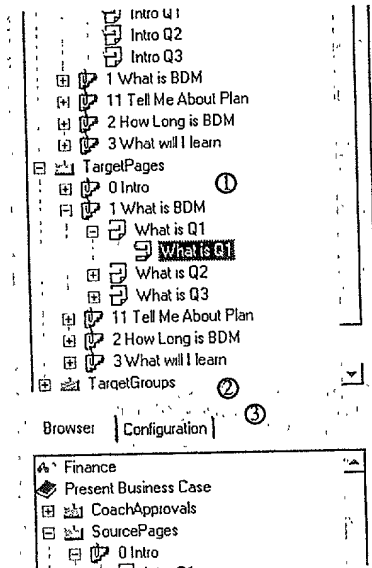


FIGURE 53

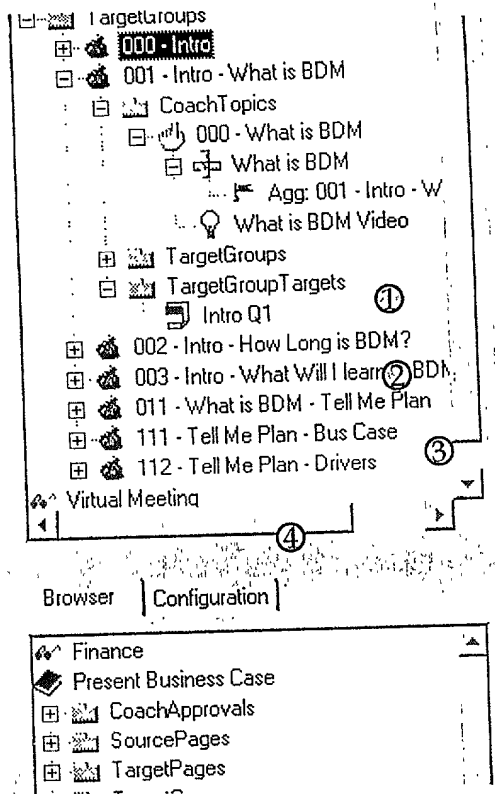


FIGURE 54

Min:	-999	-999	-999	-999	-999
Max:	999	999	999	999	999
	#Subs	%Alt	%Tot	AggRel	%Rel
Min:	-999	-999	-999	-999	-999
Max:	999	999	999	999	999
	ChThis	ChPrev	Hint:		
Min:	-999	-999			
Max:	999	999			

Rule ID: 18

Rule Name: What is BDM

Condition ID: 18

Target Group: Intro - What is BDM

Aggregate Values:

	UCP	UCN	UCZ	USP	USN
Min:	1	-999	-999	-999	-999
Max:	999	999	999	999	999

UCP2 UCP3 UCP4 UCP5 ChAlt

FIGURE 55

<T>BDM Stands for the business decision making course  
It is a multimedia course aimed at middle level  
management</T>

CoachItem ID: 25

Name: What is BDM Video

Type: Stand Alone / Parent Test

Sequence No: 0

Child Display Count: 3

Feedback:

<F>Finance av</F>  
<b>D</b>  
<b>D</b>

FIGURE 56

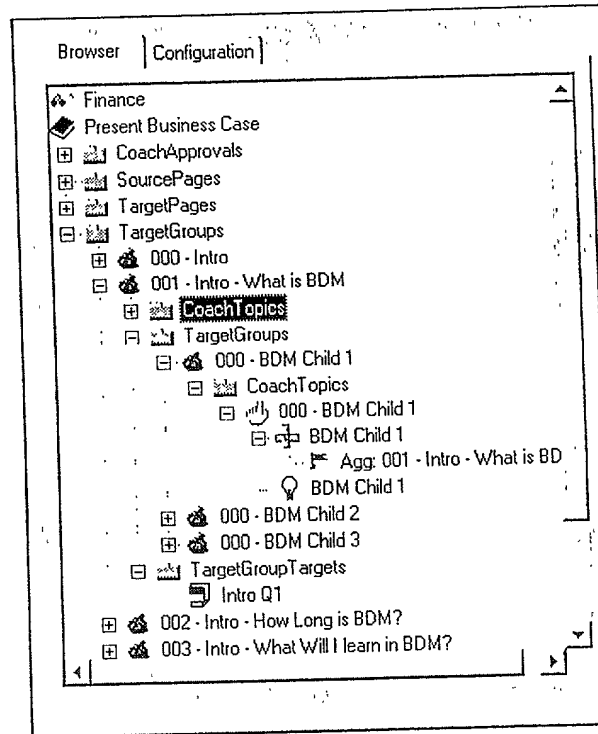


FIGURE 57

Rule ID: 19  
 Rule Name: BDM Child 1  
 Condition ID: 20  
 Target Group: Info - What is BDM

Aggregate Values

	UCP	UCN	UCZ	USP	USN
Min:	1	-999	-999	-999	-999
Max:	999	999	999	999	999

	UCP2	UCP3	UCP4	UCP5	ChAll
Min:	999	-999	-999	-999	-999
Max:	999	999	999	999	999

	#Subs	%All	%Tot	AppRel	%Rel
Min:	-999	-999	-999	-999	-999
Max:	999	999	999	999	999

	ChTwe	ChPrev	First:
Min:	-999	-999	
Max:	999	999	

FIGURE 58

Child Display Count: 10

Feedback

Tell me about Plan.

①

②

CoachItem ID: 26

Name: BDM Child 1

Type: Child Test

Sequence No: 0

FIGURE 59



**ICA Meeting Configuration**

CoachItemName	SourceItemName	TargetName
Intro Q1	Intro Q1	Intro Q1
Intro Child 2	Intro Q2	Intro Q2
Intro Q3	Intro Q3	Intro Q3
BDM Child 1	What is Q1	What is Q1
BDM Child 2	What is Q2	What is Q2
BDM Child 3	What is Q3	What is Q3
How Long Child	How Long Q1	How Long Q1
How Long Child	How Long Q2	How Long Q2
How Long Child	How Long Q3	How Long Q3
Learn Child 1	Learn Q1	Learn Q1
Learn Child 2	Learn Q2	Learn Q2
Learn Child 3	Learn Q3	Learn Q3
Tell me plan Q1	Tell Me Plan Q1	Tell Me Plan Q1
Tell Me Plan Q2	Tell Me Plan Q2	Tell Me Plan Q2

ICA Meeting Configuration

Coach Item: 14

Source Item: 9

Target: 9

OK Cancel

1

Edit

Delete

Add New

< >

<< >>

1 of 14

FIGURE 60

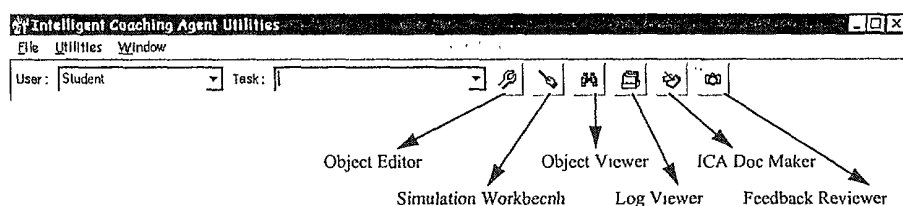


FIGURE 61

**Intelligent Coaching Agent Utilities**

File Utilities Window

User: Student Task: 23

Object Editor

Object Viewer

ICA Doc Maker

Simulation Workbench

Log Viewer

Feedback Reviewer

FIGURE 62

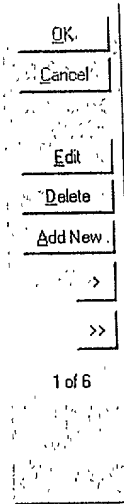


FIGURE 63

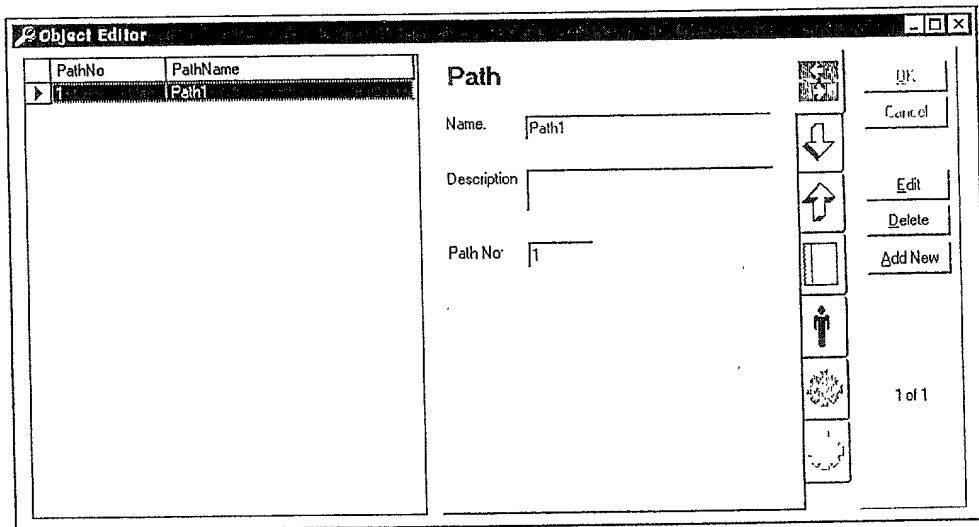


FIGURE 64

The screenshot shows a software window titled "Object Editor". On the left is a table with two columns: "InputID" and "InputName". The table is currently empty. To the right of the table is a form for editing an "Input" object. The form includes the following fields and controls:

- Name:** A text input field.
- Description:** A text input field.
- Reference:** A text input field.
- Path:** A text input field.
- Tutor Aware:** A checkbox.
- TargetID:** A text input field.
- SourceItemID:** A text input field.

Between the form fields and the control buttons is a vertical toolbar containing icons for: a square with a cross, a downward arrow, an upward arrow, a square, a person icon, a gear, and a circular arrow. To the right of the toolbar is a column of buttons: "OK", "Cancel", "Edit", "Delete", "Add New", ">", and ">>". At the bottom right, it displays "0 of 0".

FIGURE 65

The screenshot shows the same "Object Editor" window, but with the "List" tab selected. The table on the left now has two columns: "ListID" and "ListName", and it is empty. The form on the right is for editing a "List" object and includes the following fields and controls:

- Name:** A text input field.
- Description:** A text input field.
- Reference:** A text input field.
- Path:** A text input field.
- Tutor Aware:** A checkbox.
- TargetID:** A text input field.
- Total Columns:** A text input field.

The vertical toolbar and the column of buttons (OK, Cancel, Edit, Delete, Add New, >, >>) are identical to the previous figure. The status at the bottom right shows "0 of 0".

FIGURE 66

The screenshot shows a software window titled "Object Editor". On the left is a table with two columns: "StudentID" and "Student". The first row contains the values "100001" and "Student". The main area of the window is titled "Student" and contains several text input fields: "Name:" with the value "Student", "Description:" which is empty, and "Student ID:" with the value "100001". To the right of these fields is a vertical toolbar with icons for creating, deleting, and editing objects, as well as a person icon. Further right is a panel with buttons labeled "OK", "Cancel", "Edit", "Delete", and "Add New". At the bottom right of this panel, it says "1 of 1".

StudentID	Student
100001	Student

**Student**

Name: Student

Description:

Student ID: 100001

1 of 1

FIGURE 67A

The screenshot shows a software window titled "Object Editor". On the left is a table with four columns: "ModuleName", "ControlName", "ItemNo", and "ItemID". The main area of the window is titled "ControlSourceItem" and contains several text input fields: "Name:" which is empty, "Description:" which is empty, "Module Name:" which is empty, "Item No:" which is empty, "Start/Row:" which is empty, "End/Col:" which is empty, and "SourceItem:" which is empty. To the right of these fields is a vertical toolbar with icons for creating, deleting, and editing objects, as well as a person icon. Further right is a panel with buttons labeled "OK", "Cancel", "Edit", "Delete", "Add New", and two arrow buttons labeled ">" and ">>". At the bottom right of this panel, it says "0 of 0".

ModuleName	ControlName	ItemNo	ItemID
------------	-------------	--------	--------

**ControlSourceItem**

Name:

Description:

Module Name:

Item No:

Start/Row:

End/Col:

SourceItem:

0 of 0

FIGURE 67B

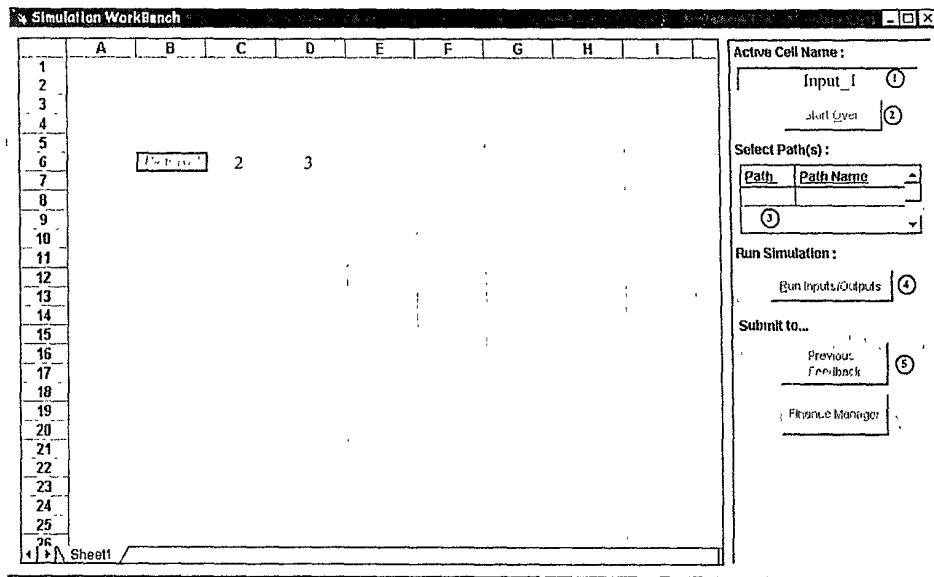


Figure 68

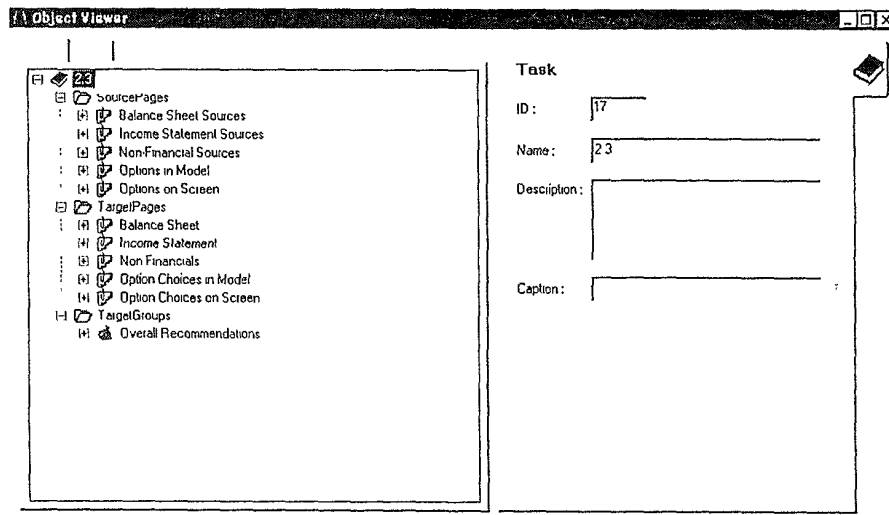


Figure 69

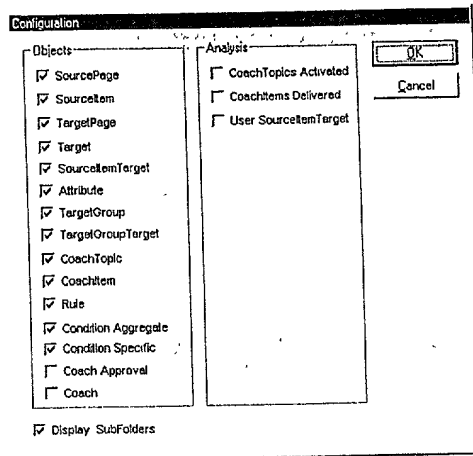


Figure 70

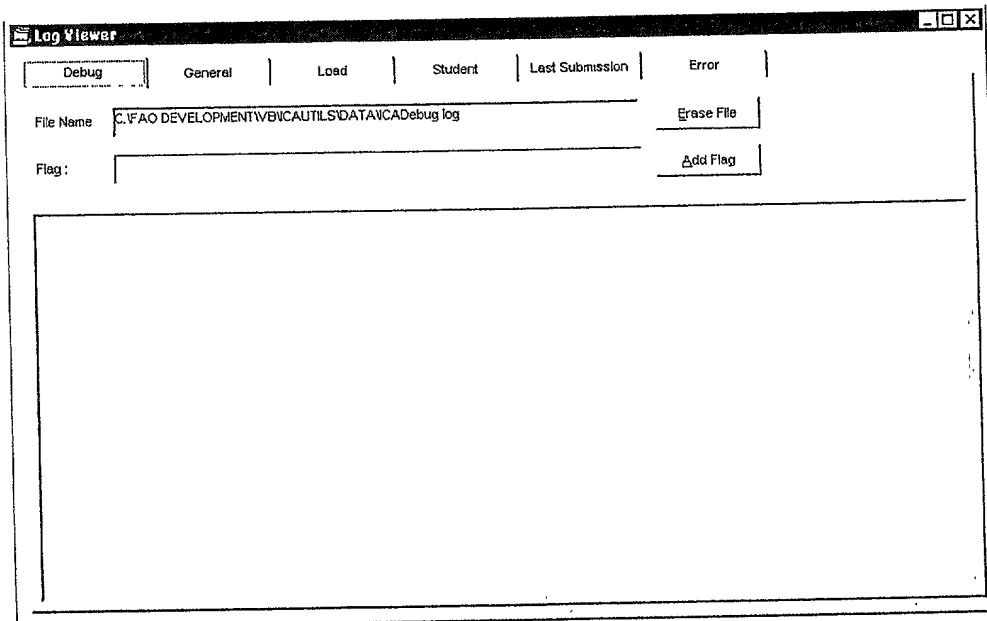


Figure 71

**DocMaker**

Database:  
U:\BUILD\ICAT\Database\FAO Course Data mdb

Document Path:  
C:\FAO Development\WB\FAO\IcaDoc\

**Make Docs**

TaskID	Task
19	1.1
20	1.2
35	1.3
15	2.1
16	2.2
17	2.3
18	2.4
22	3.1
23	3.2
24	3.3
25	3.4
29	4.1
30	4.2
31	4.3
32	4.4

**Figure 72**

**Student Feedback**

UAT DB: C:\AD DEVELOPMENT\WB\CAUTII\SS\DATABASE\CAStud.mdb

Student: (1) (7)

Task: (2)

(3) Load Archive (4) Replay All (5) Replay D

(6)

Tester Comment (8)

UAT Feedback (9)

Fixer Comment (10)

Current Feedback (11)

Elapsed Time:

Figure 73



The screenshot shows a software window titled "Object Editor". On the left is a table with two columns: "InputID" and "InputName". The first row contains the values "576" and "DR\_AMOUNT". To the right of the table is a form titled "Input" with several fields: "Name" (DR\_AMOUNT), "Description" (DR\_AMOUNT), "Reference" (DR\_AMOUNT), "Path" (JOURNAL), a checked "Tutor Aware" checkbox, "TargetID" (300), and "SourceItemID" (empty). A vertical toolbar with icons for various actions is located between the form and the right-hand buttons. The right-hand buttons include "OK", "Cancel", "Edit", "Delete", and "Add New". At the bottom right, it says "1 of 1".

InputID	InputName
576	DR_AMOUNT

**Input**

Name: DR\_AMOUNT

Description: DR\_AMOUNT

Reference: DR\_AMOUNT

Path: JOURNAL

☒ Tutor Aware

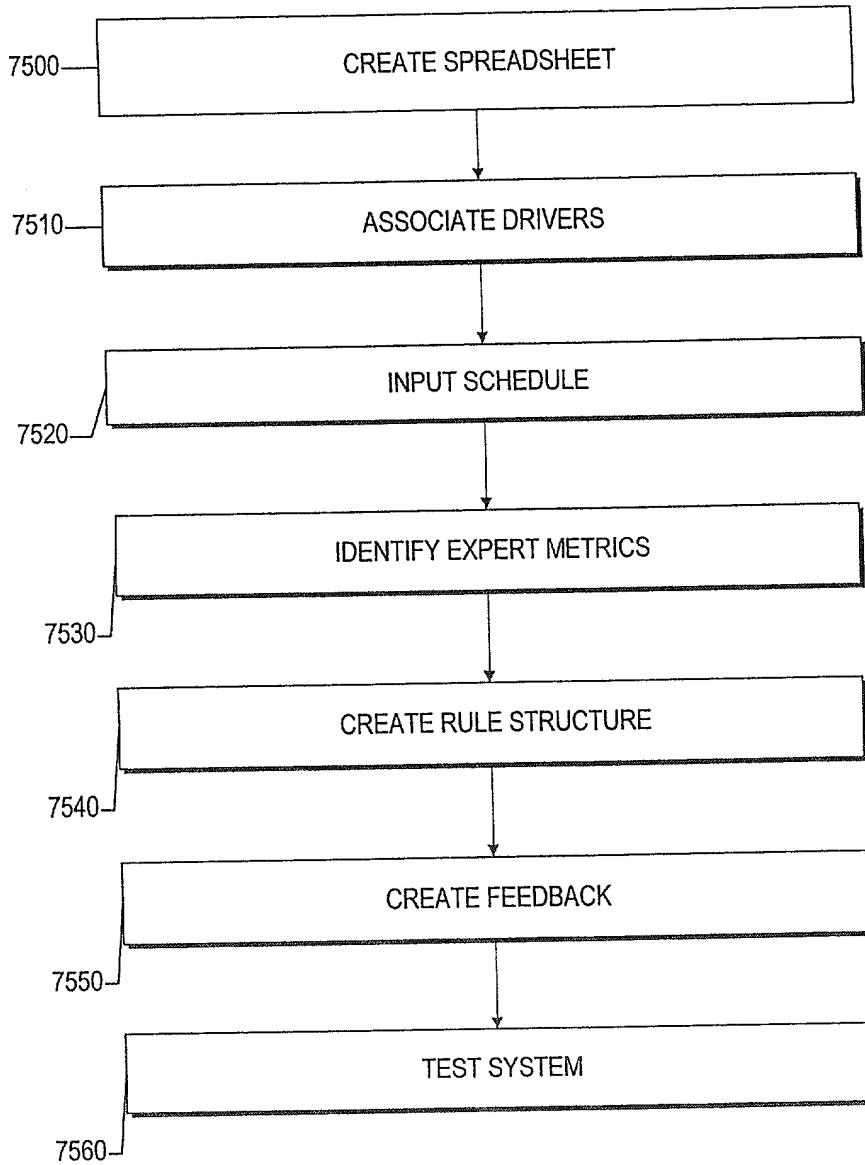
TargetID: 300

SourceItemID:

OK  
Cancel  
Edit  
Delete  
Add New

1 of 1

Figure 74



**FIGURE 75**

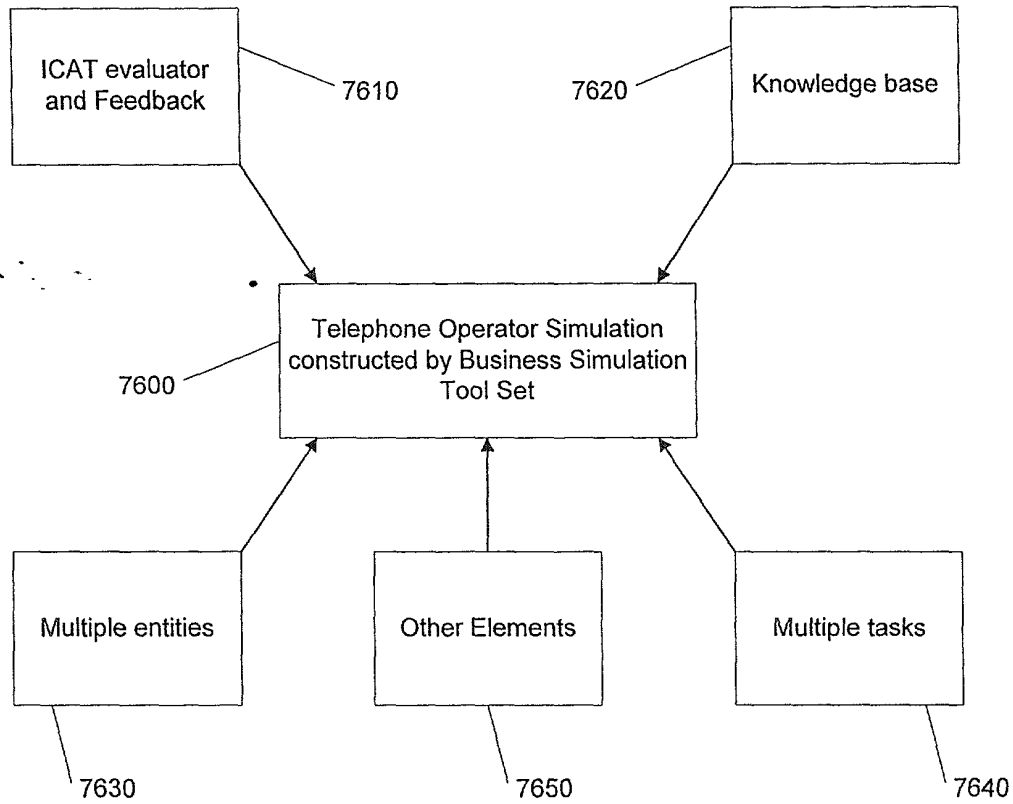


Figure 76  
Assembly of Telephone Operator Training Simulation

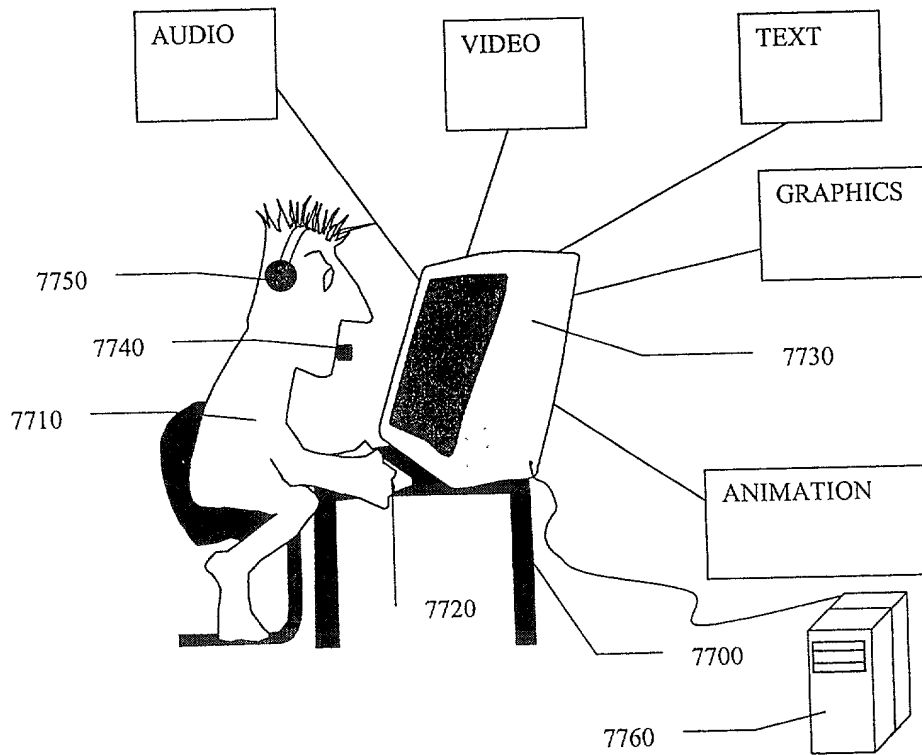


FIGURE 77

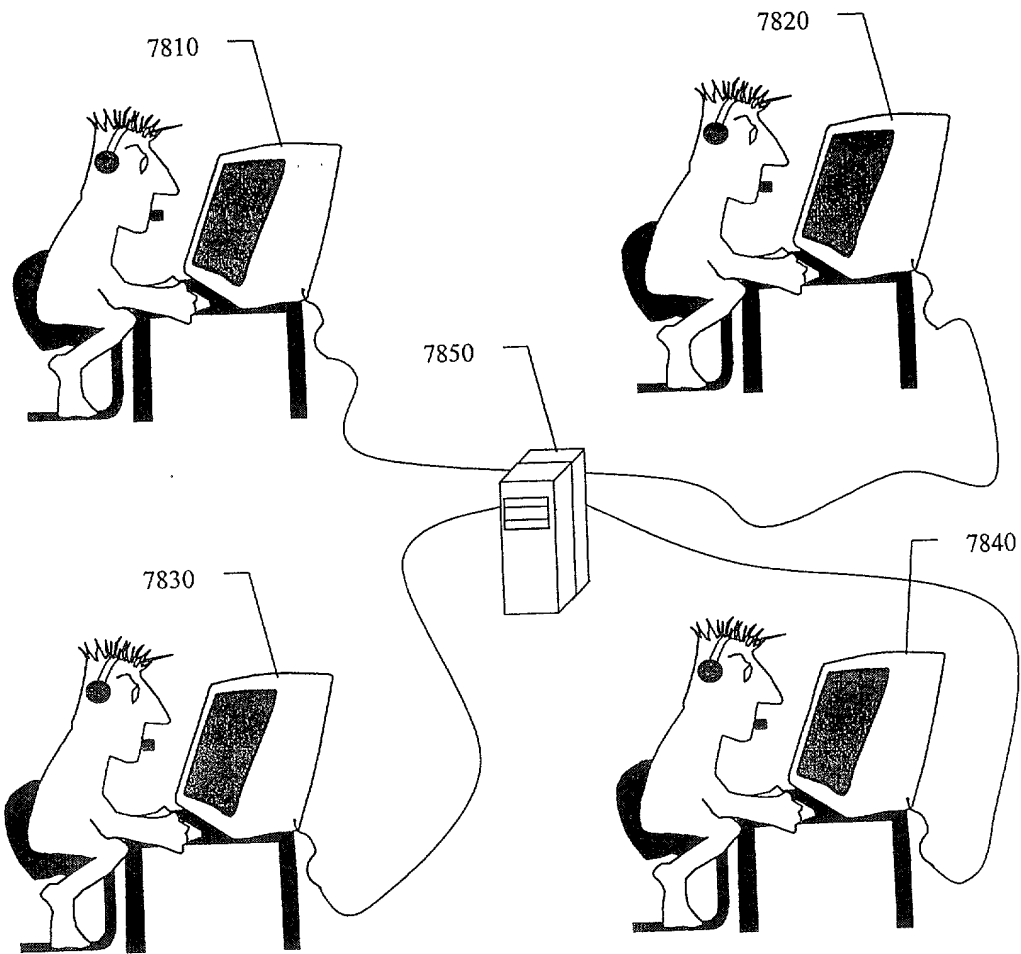


FIGURE 78

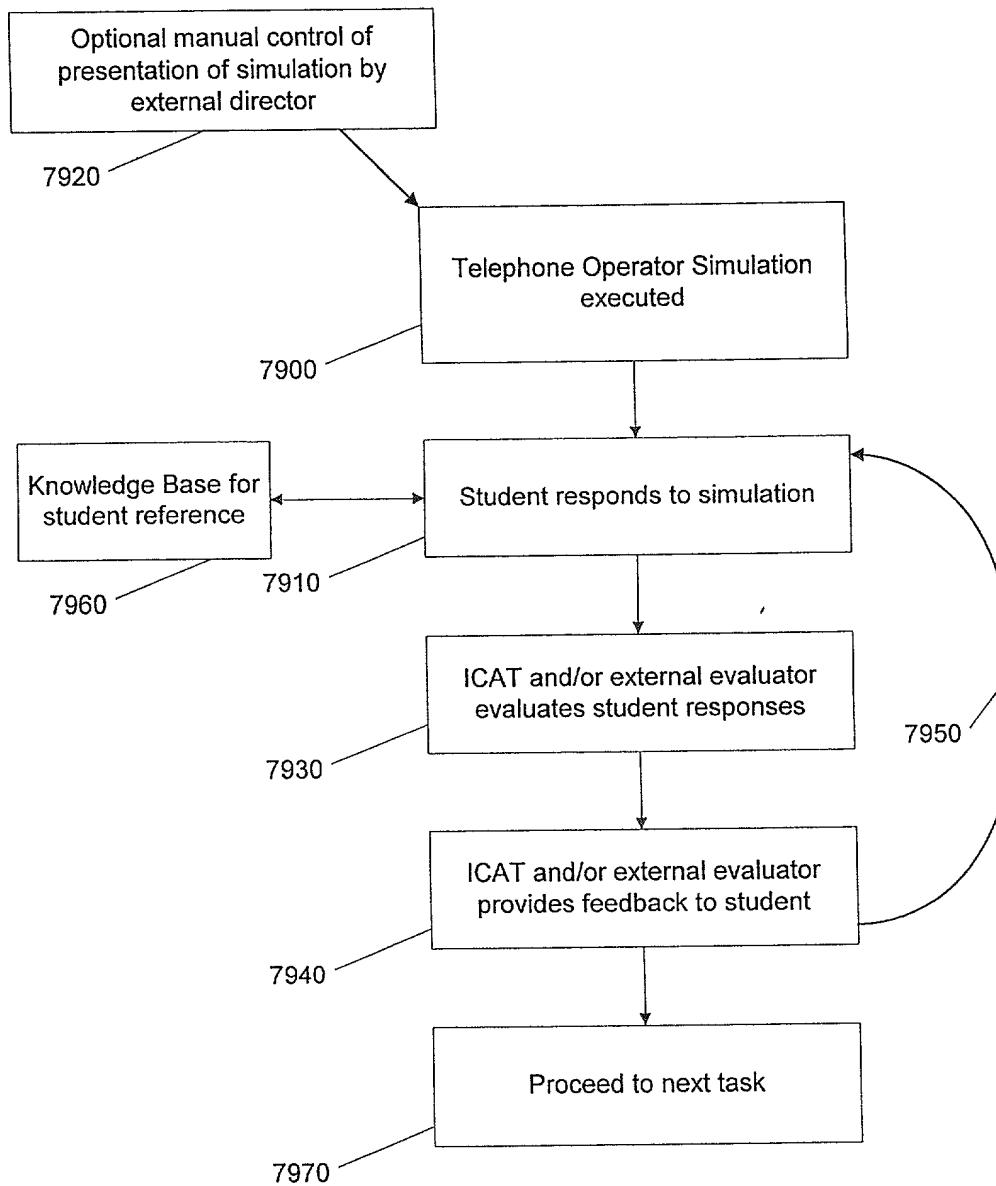


Figure 79  
Telephone Operator Training  
Simulation Execution

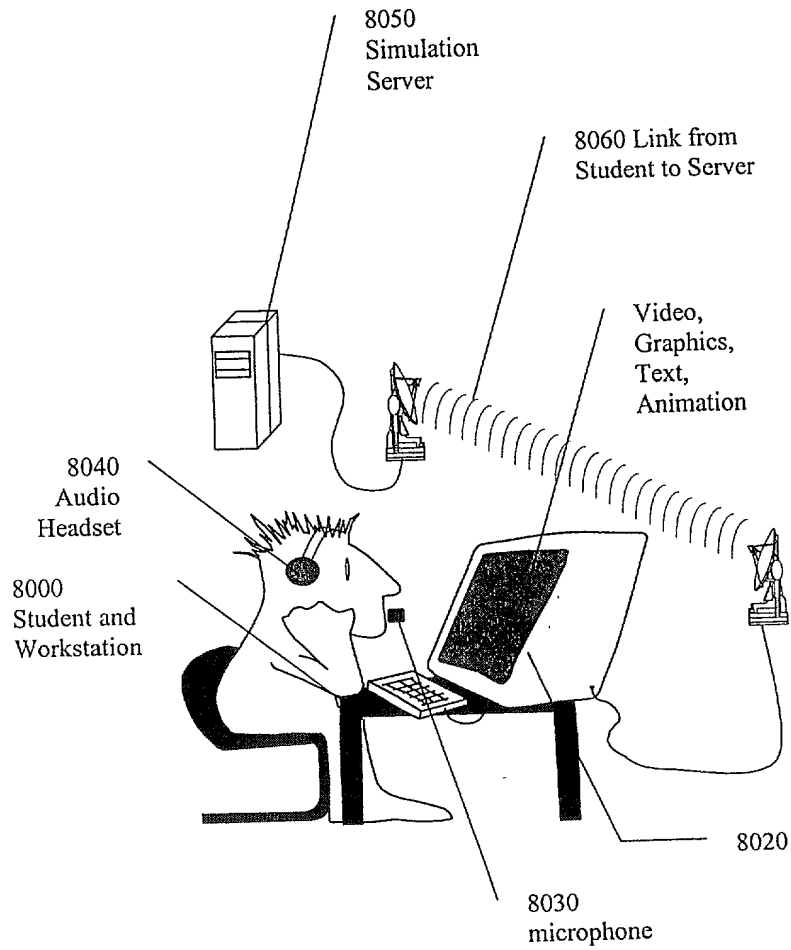


Figure 80

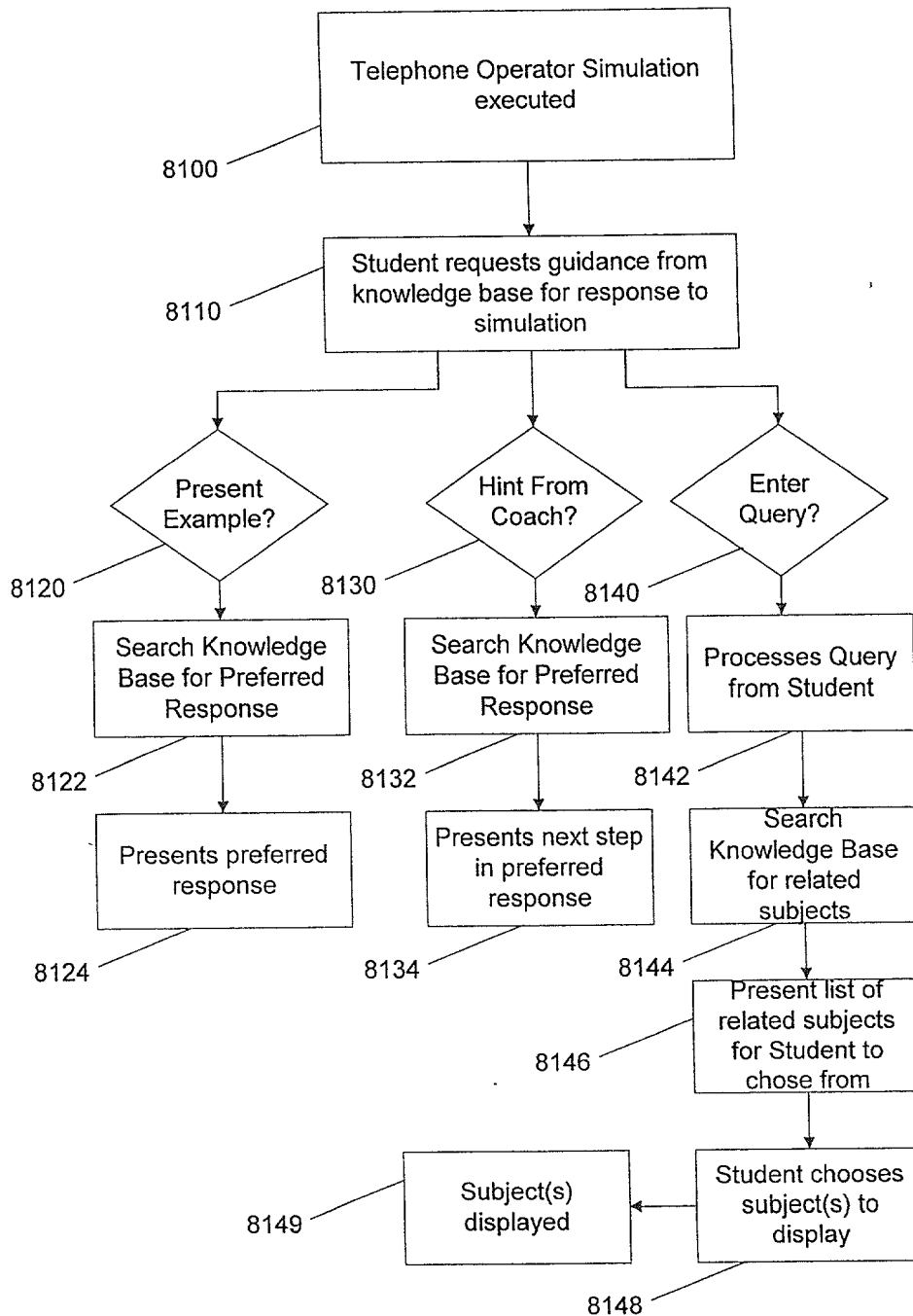


Figure 81  
Query Knowledge Base



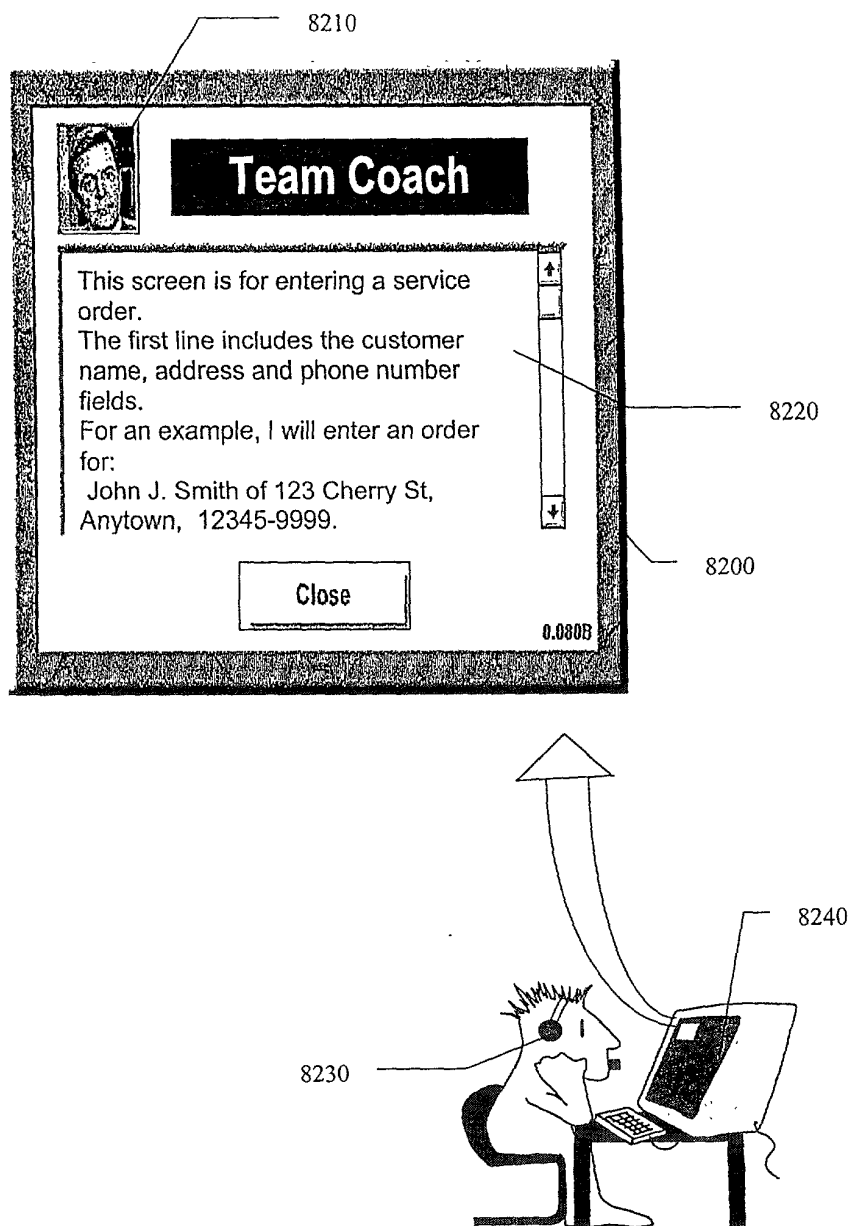


Figure 82

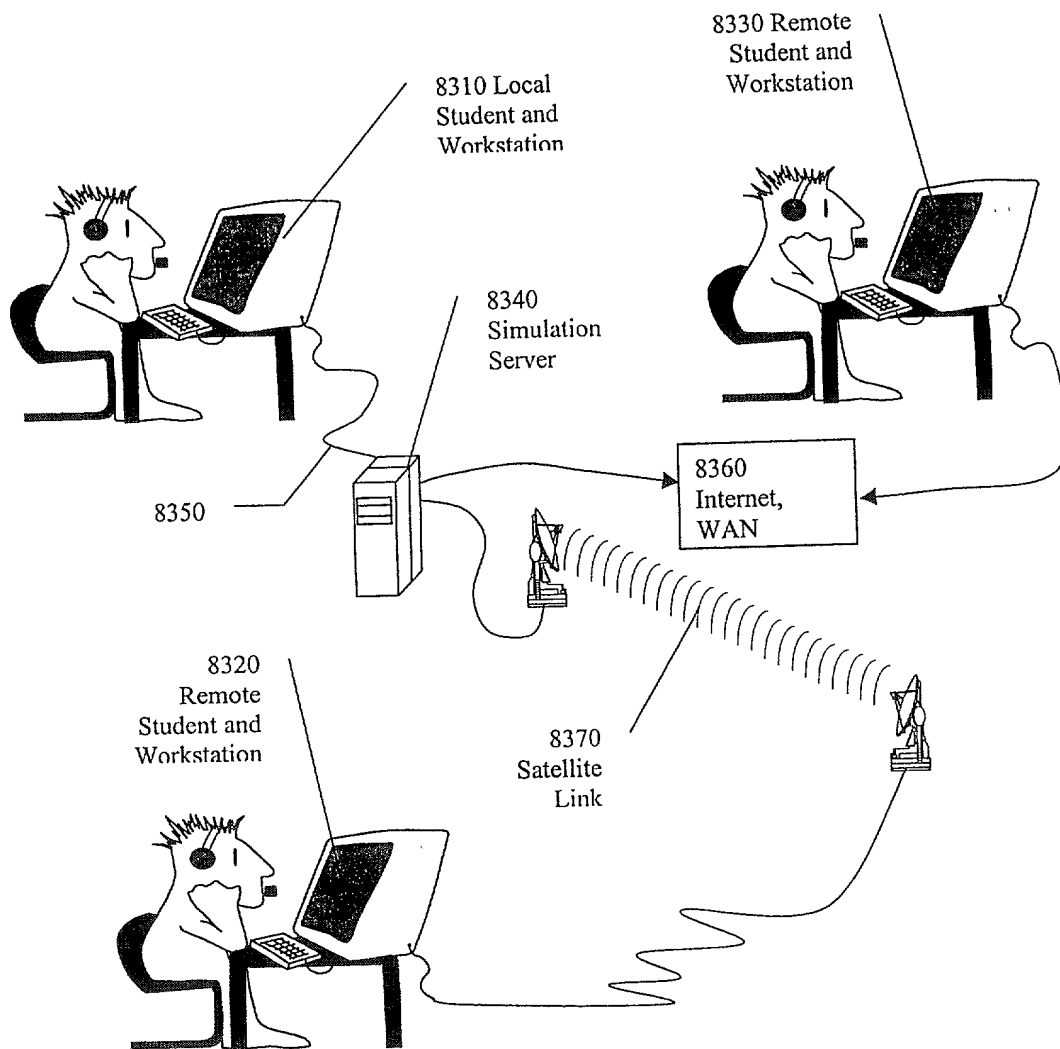
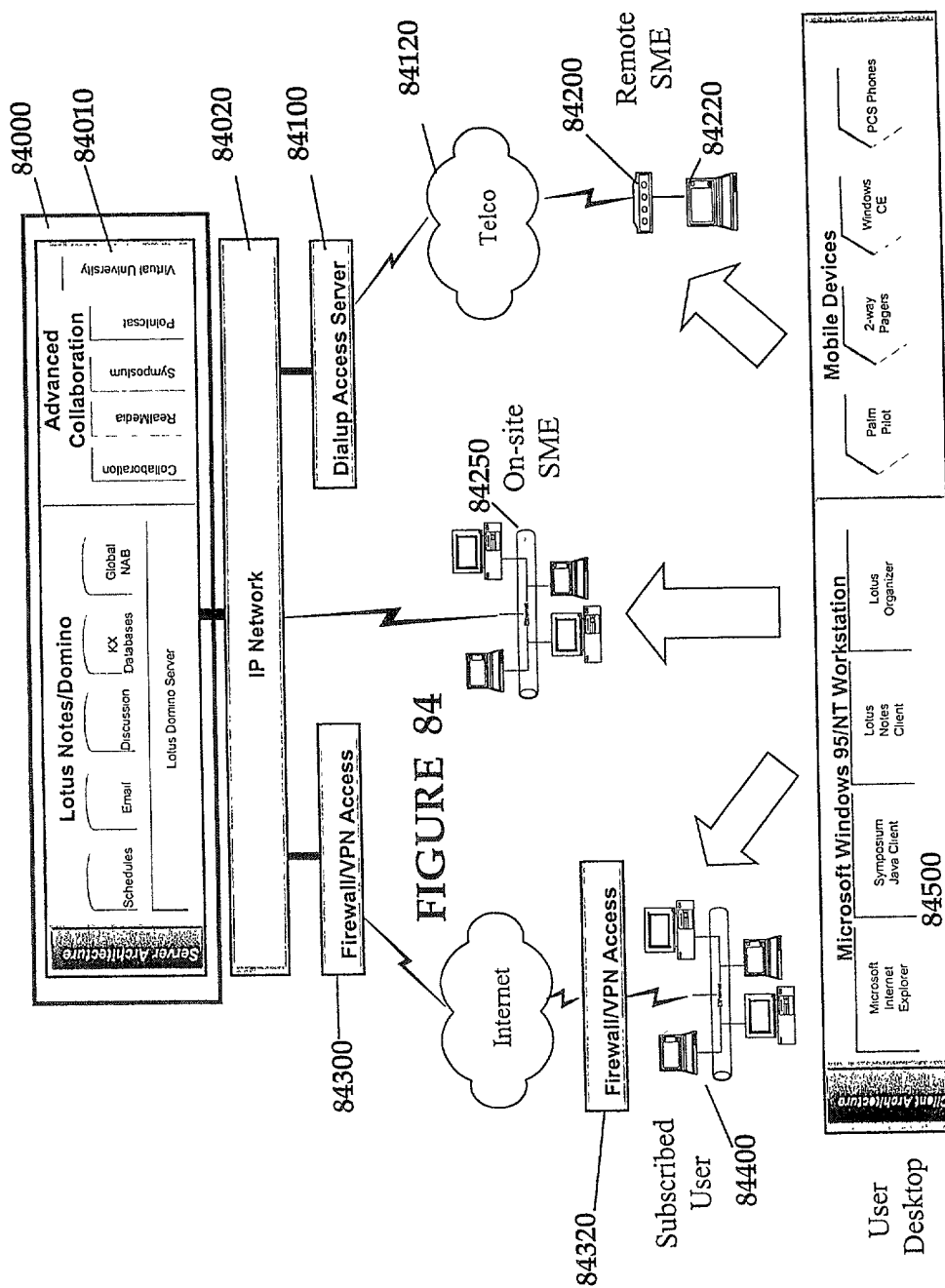


Figure 83



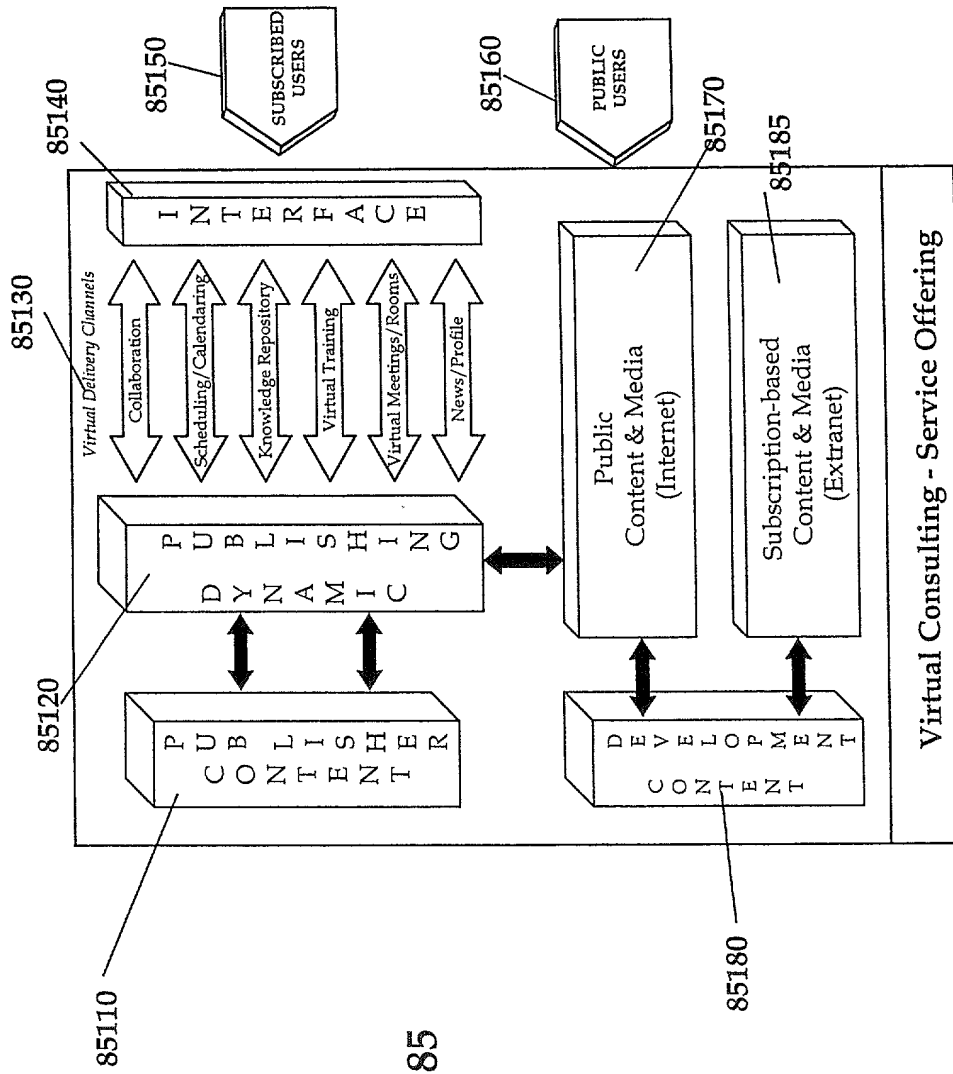


FIGURE 85

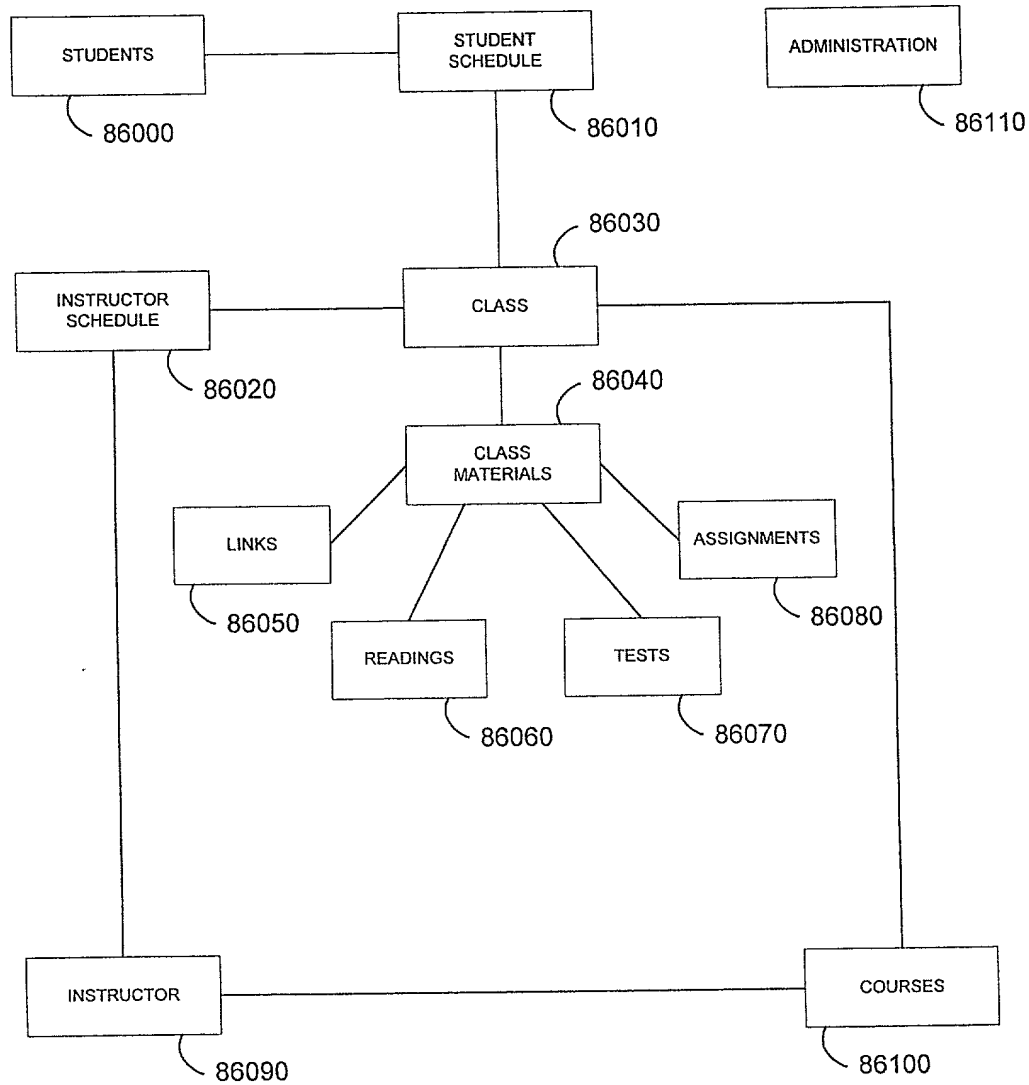


FIGURE 86

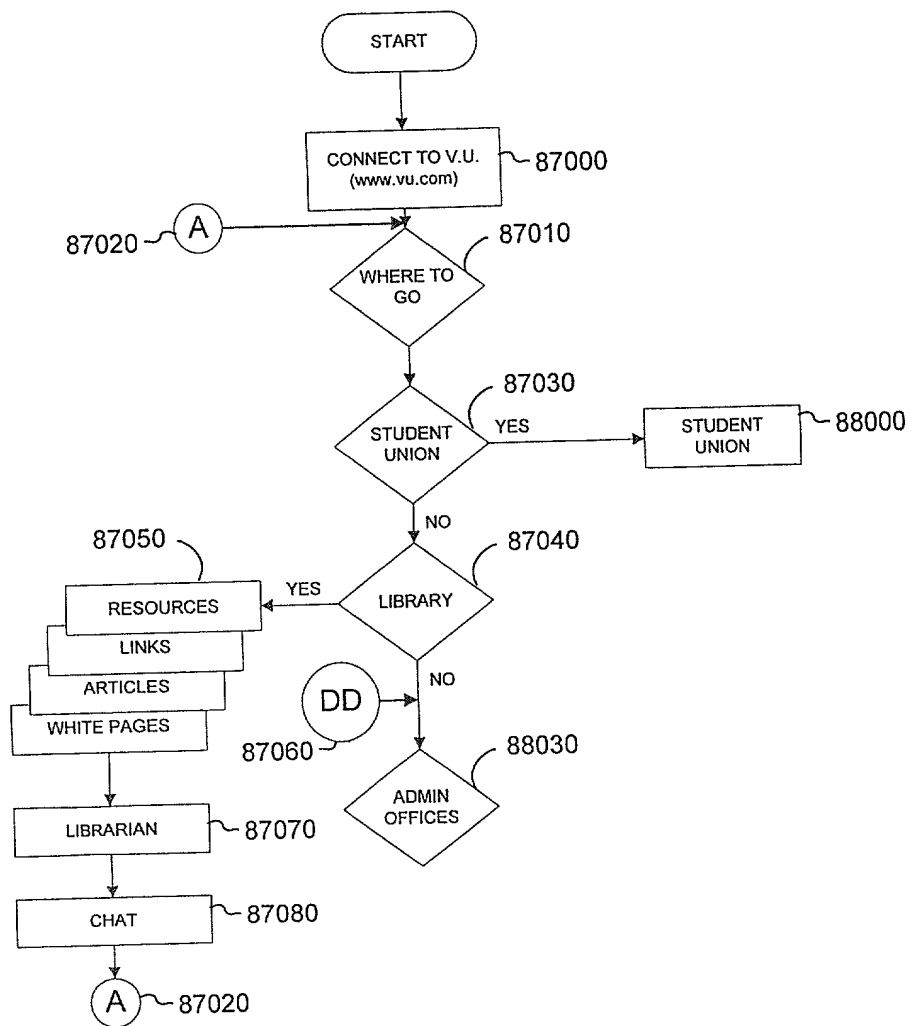


FIGURE 87

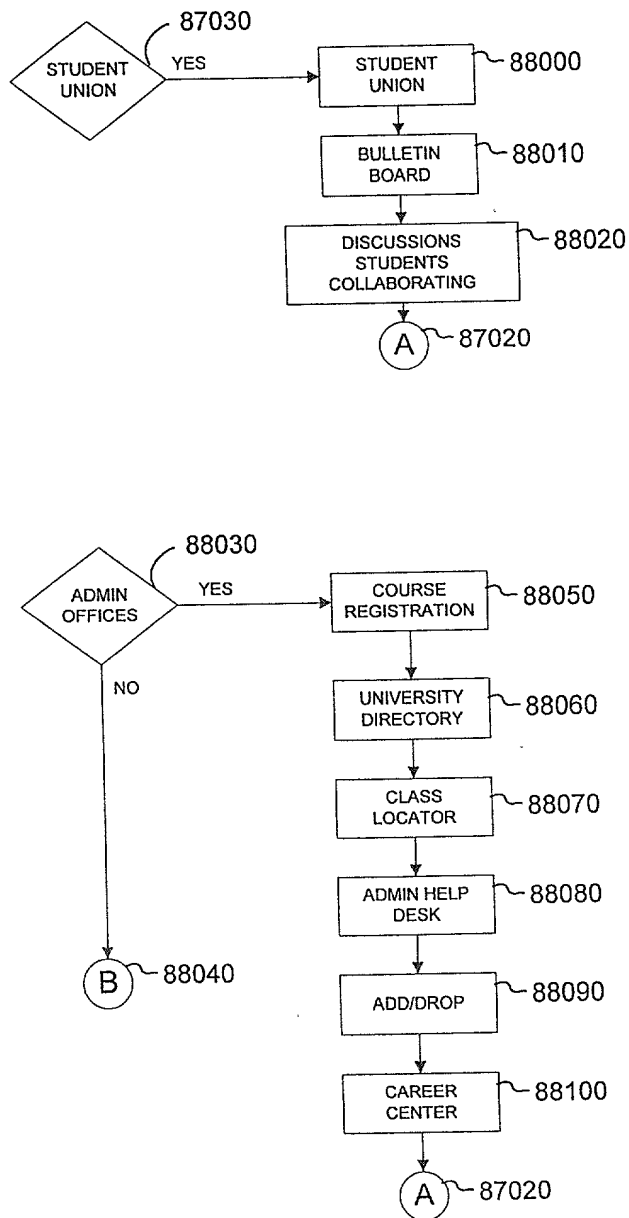


FIGURE 88

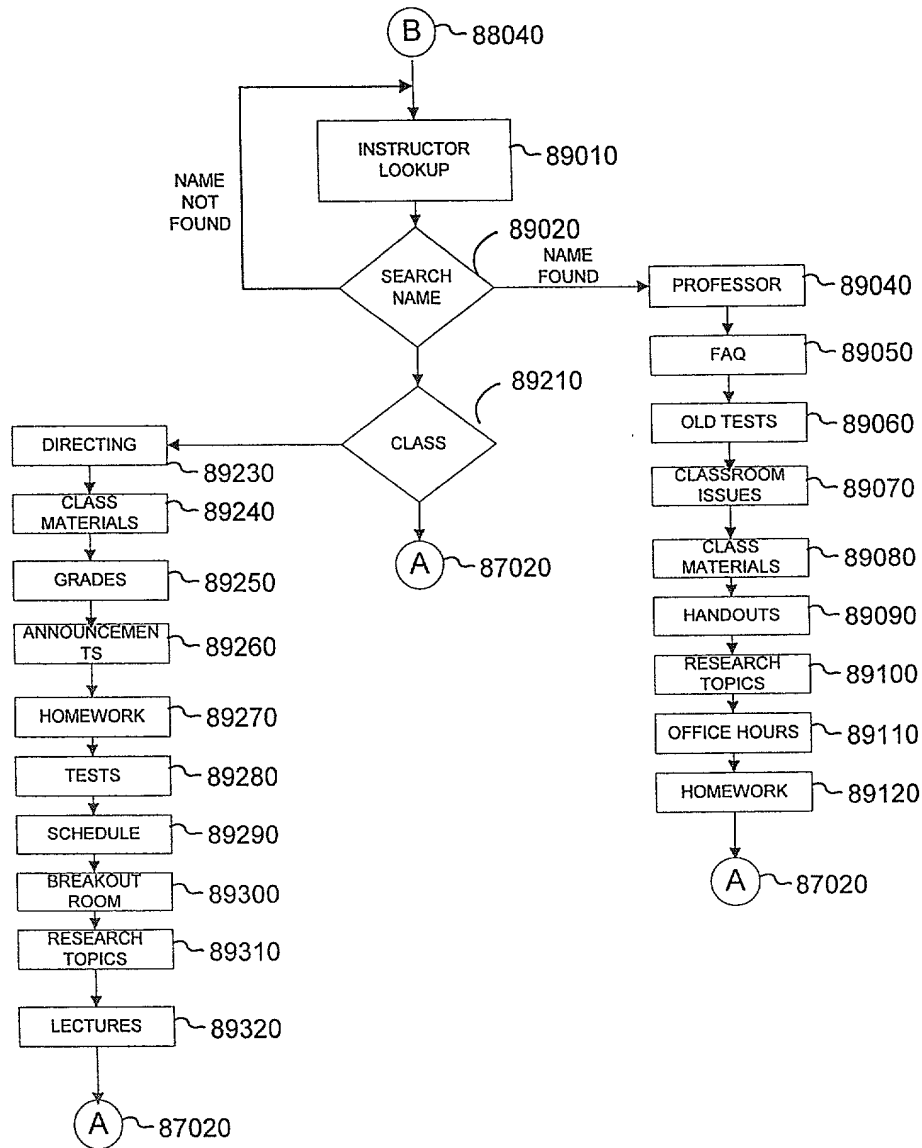


FIGURE 89



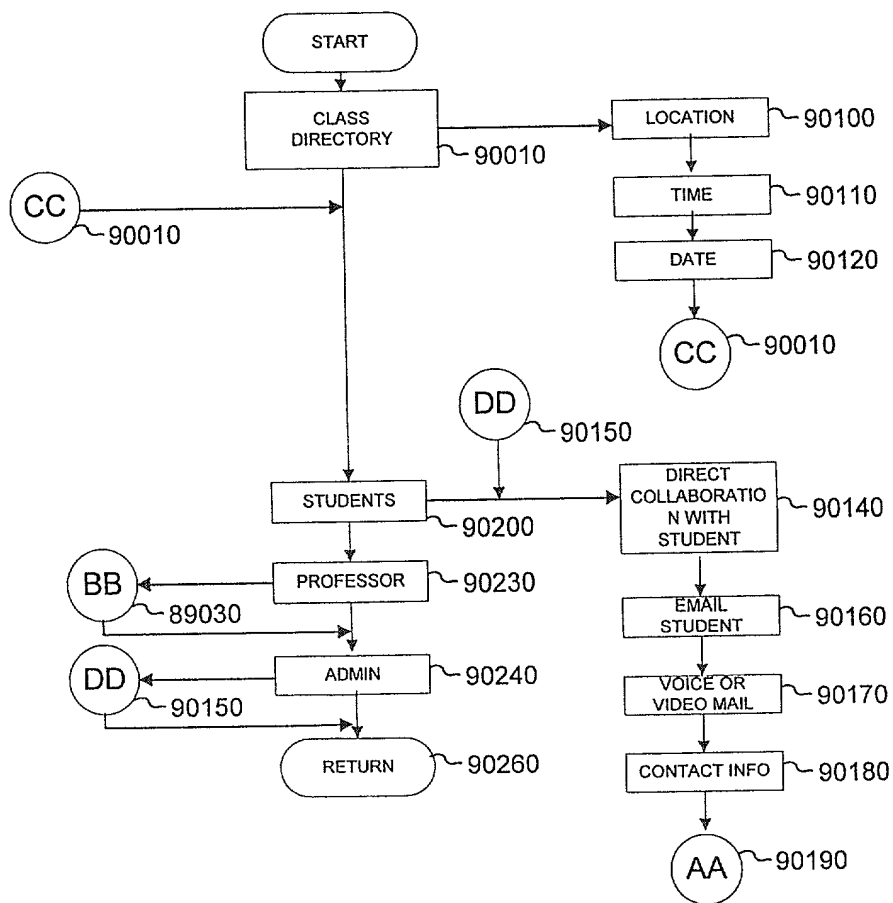


FIGURE 90

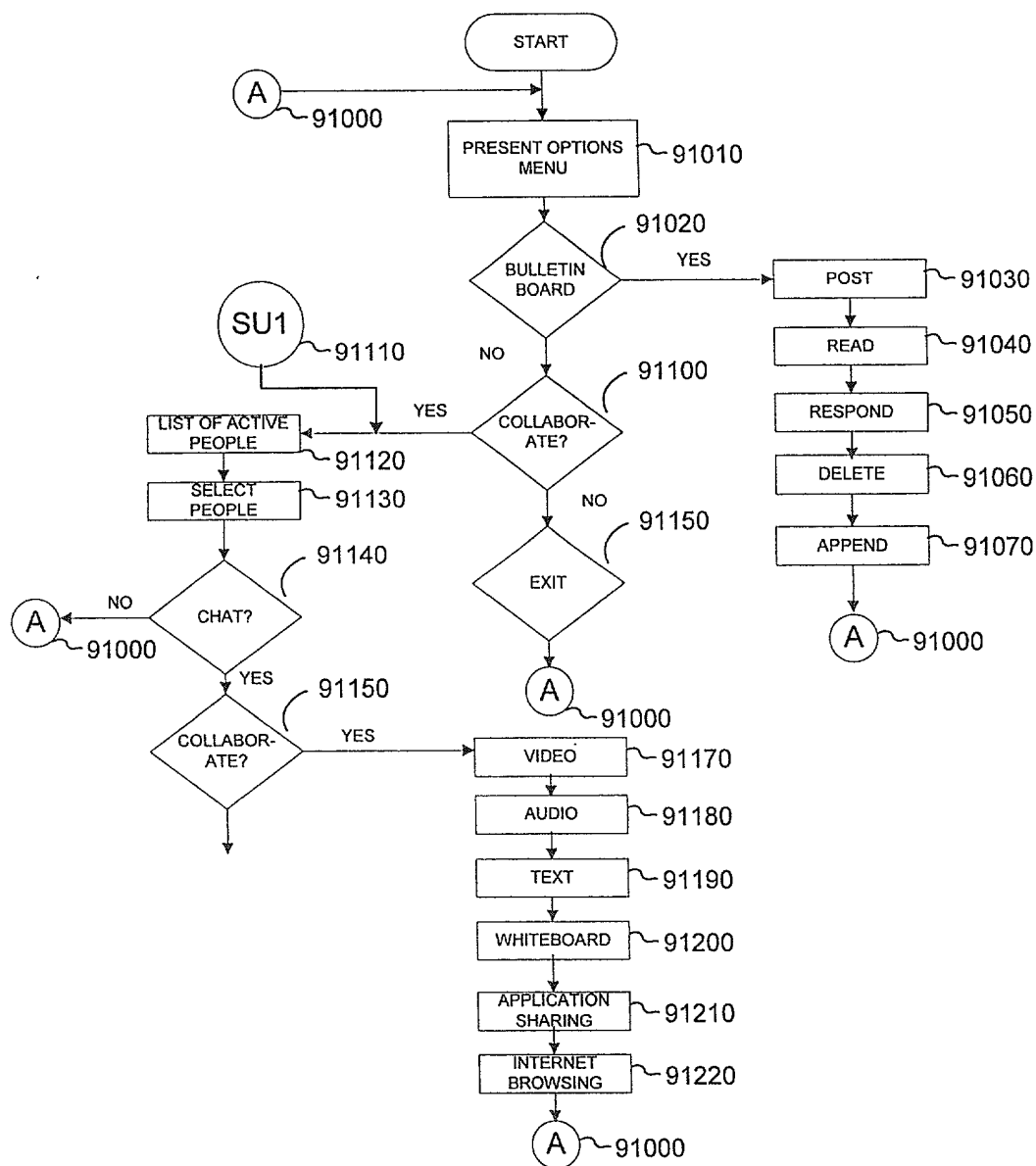


FIGURE 91

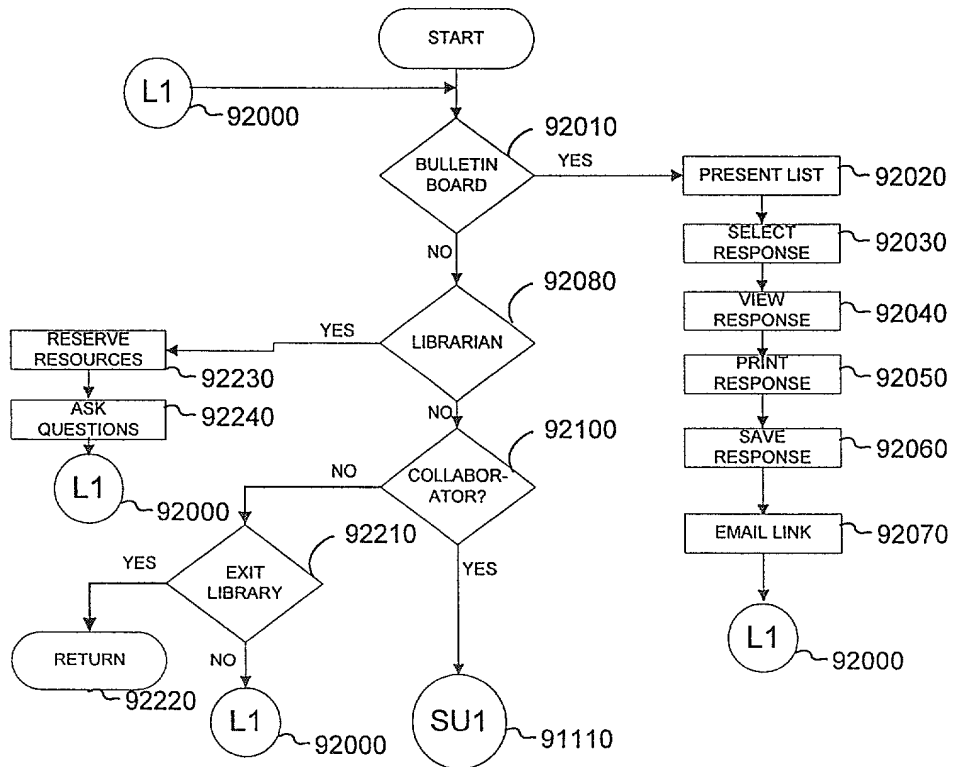


FIGURE 92

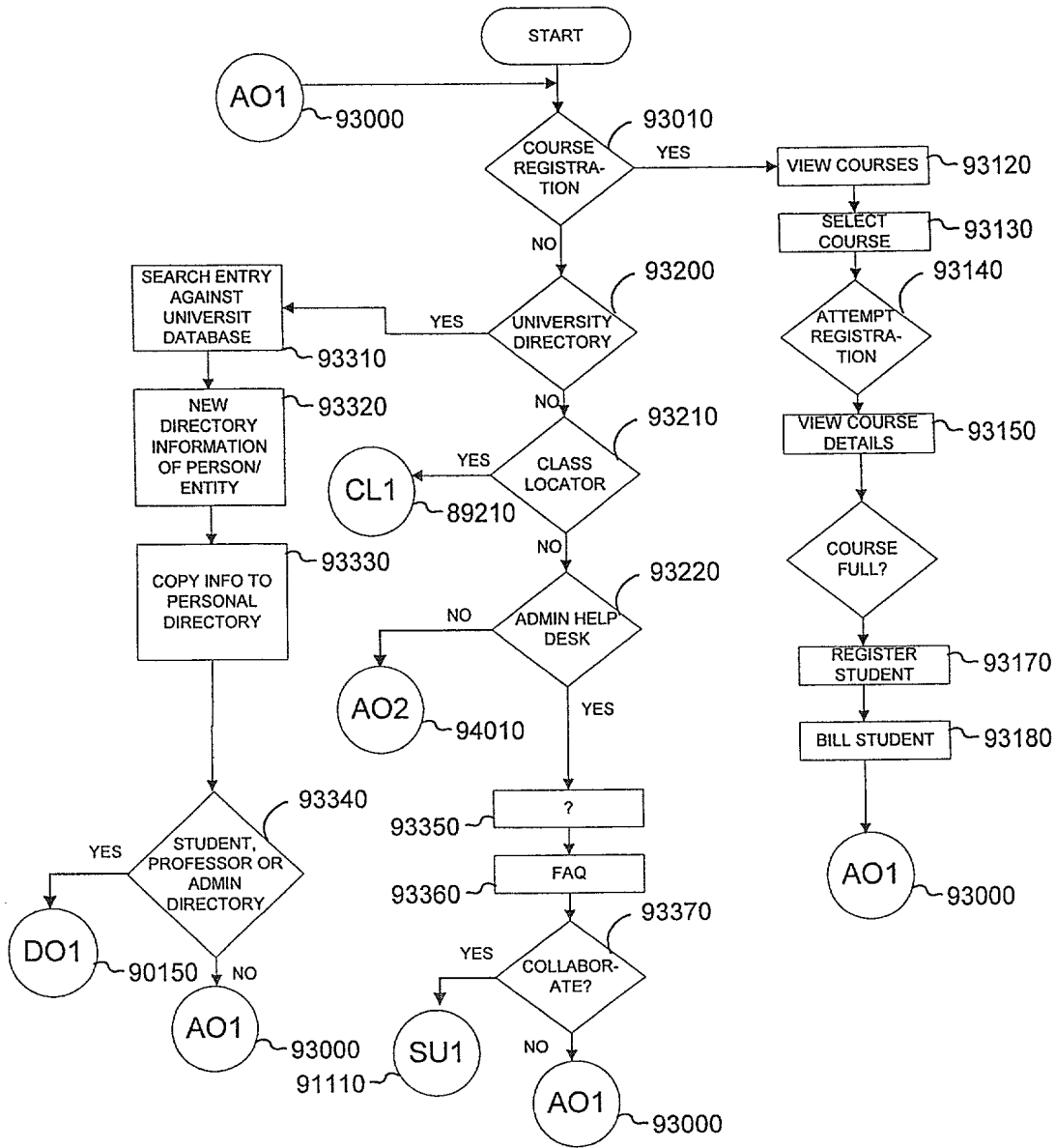


FIGURE 93

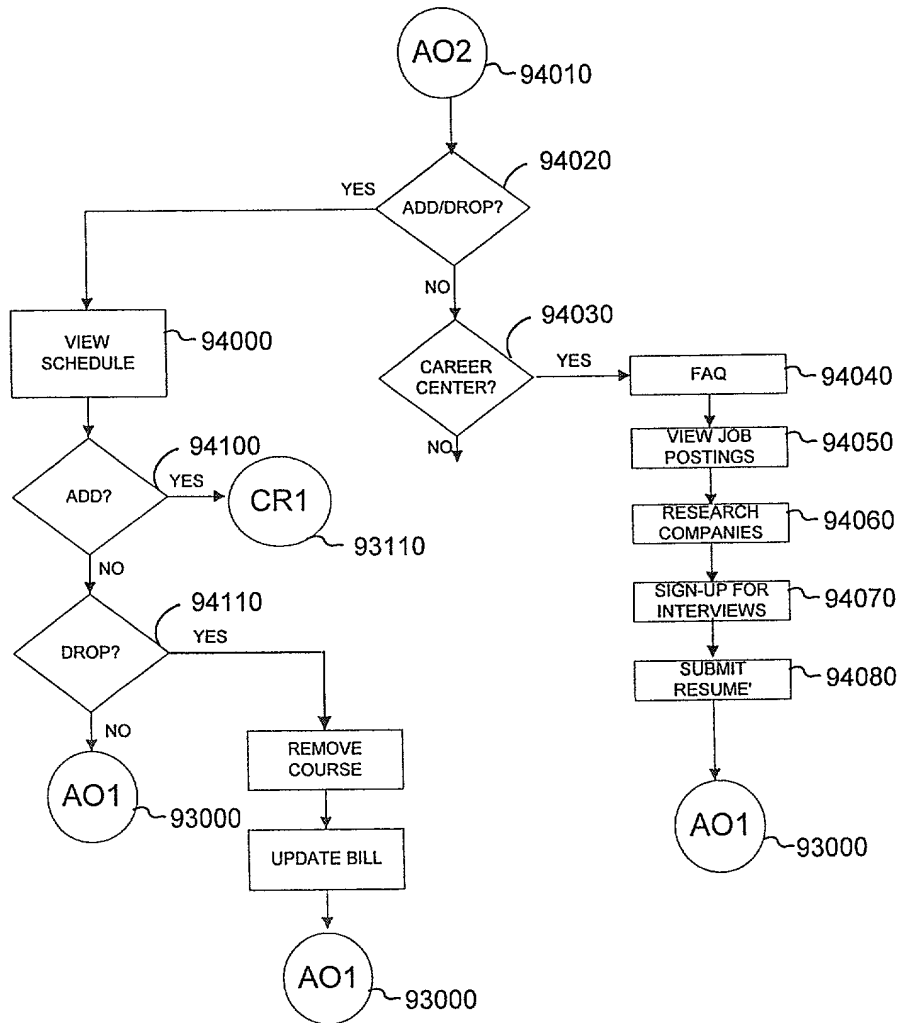


FIGURE 94

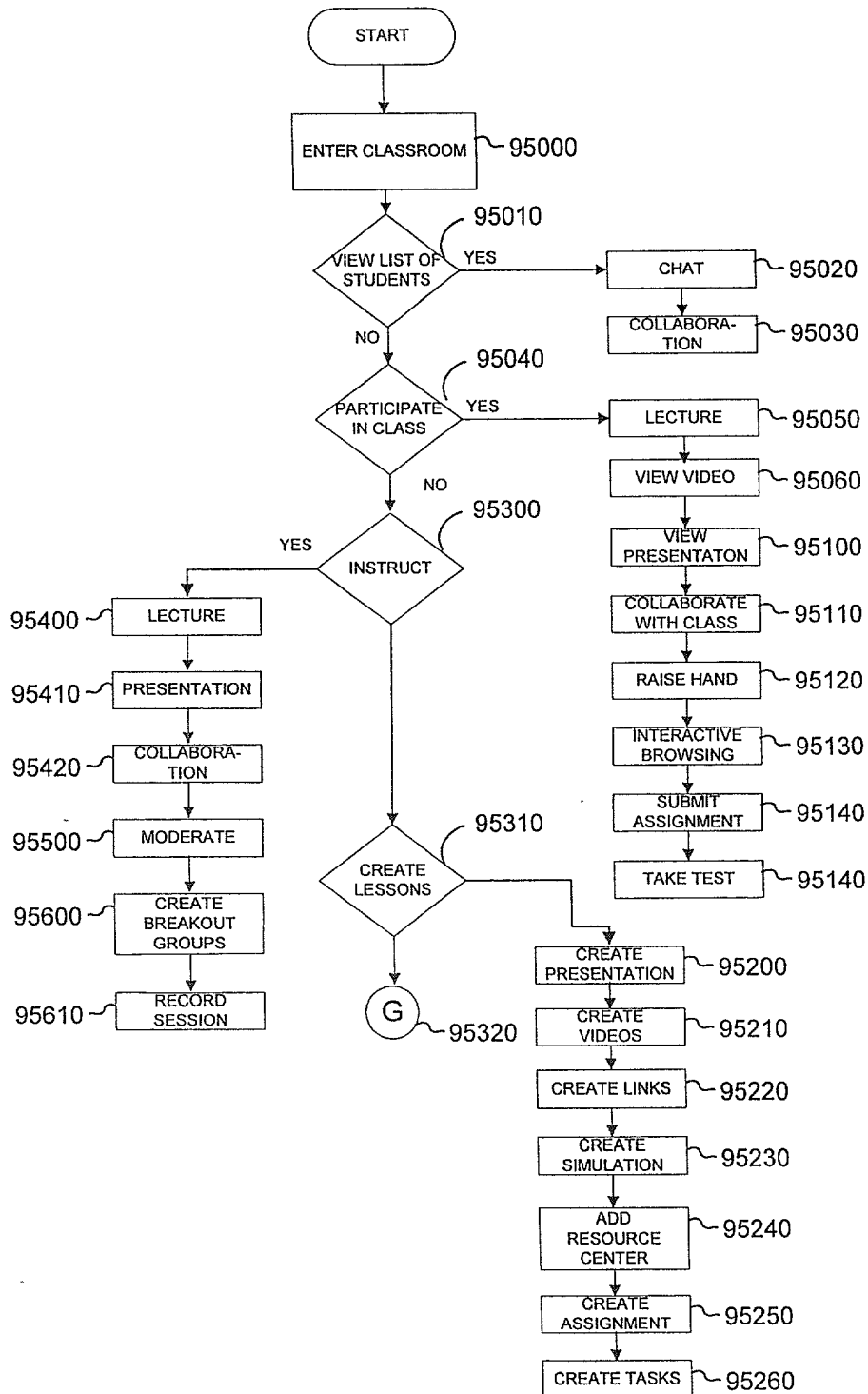


FIGURE 95

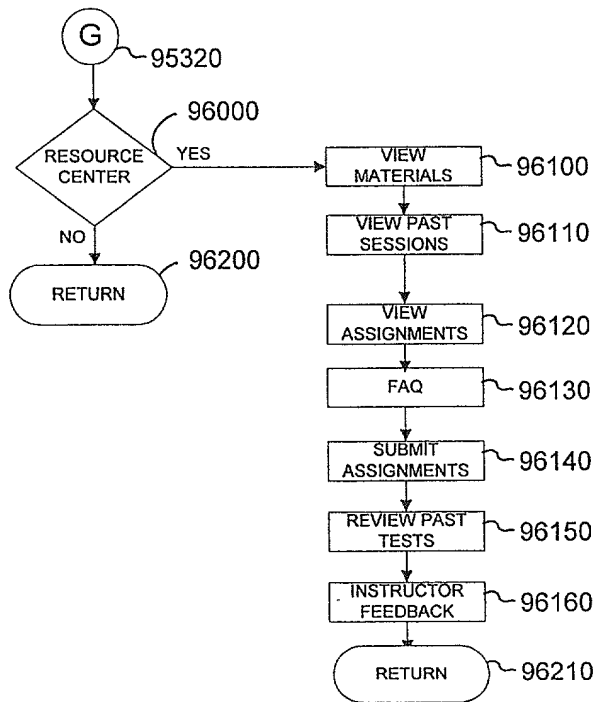
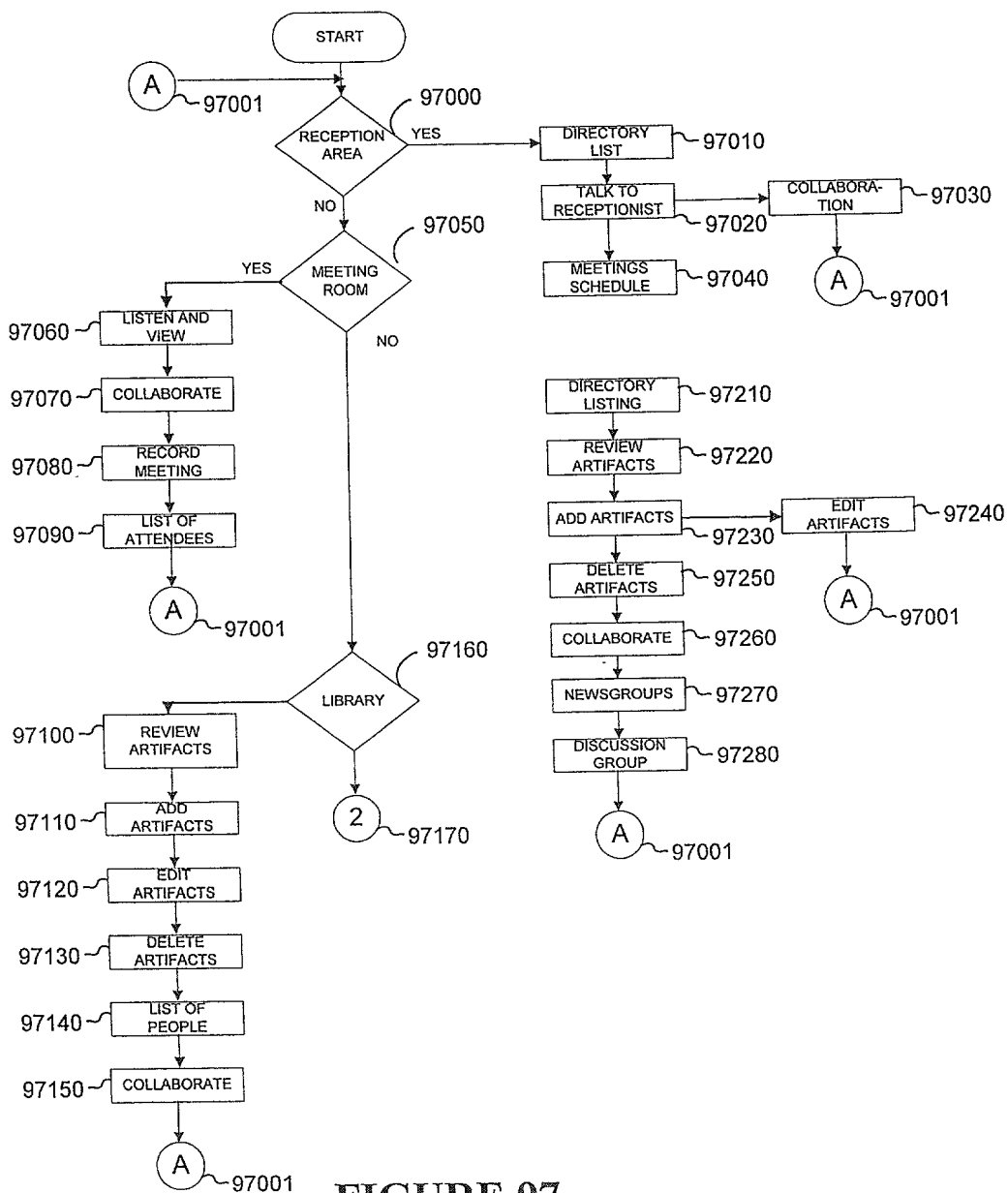


FIGURE 96





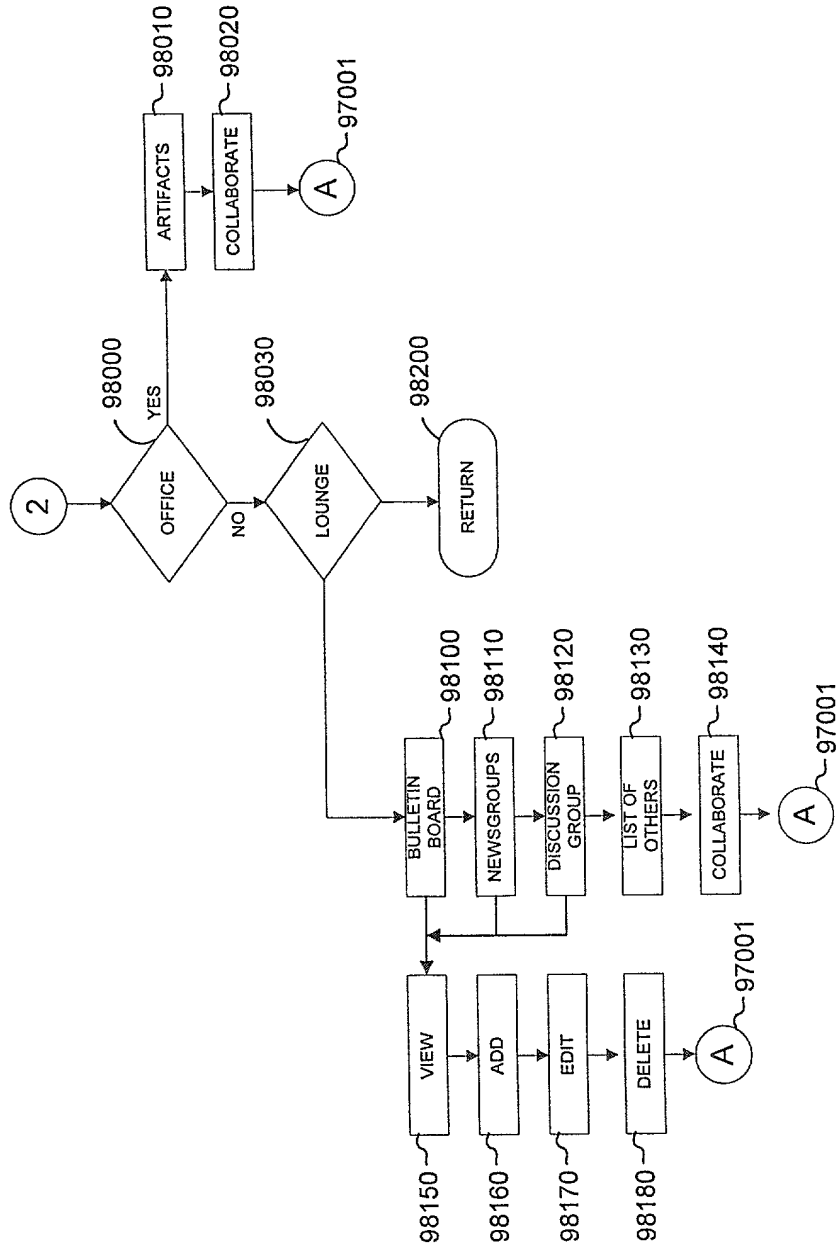


FIGURE 98

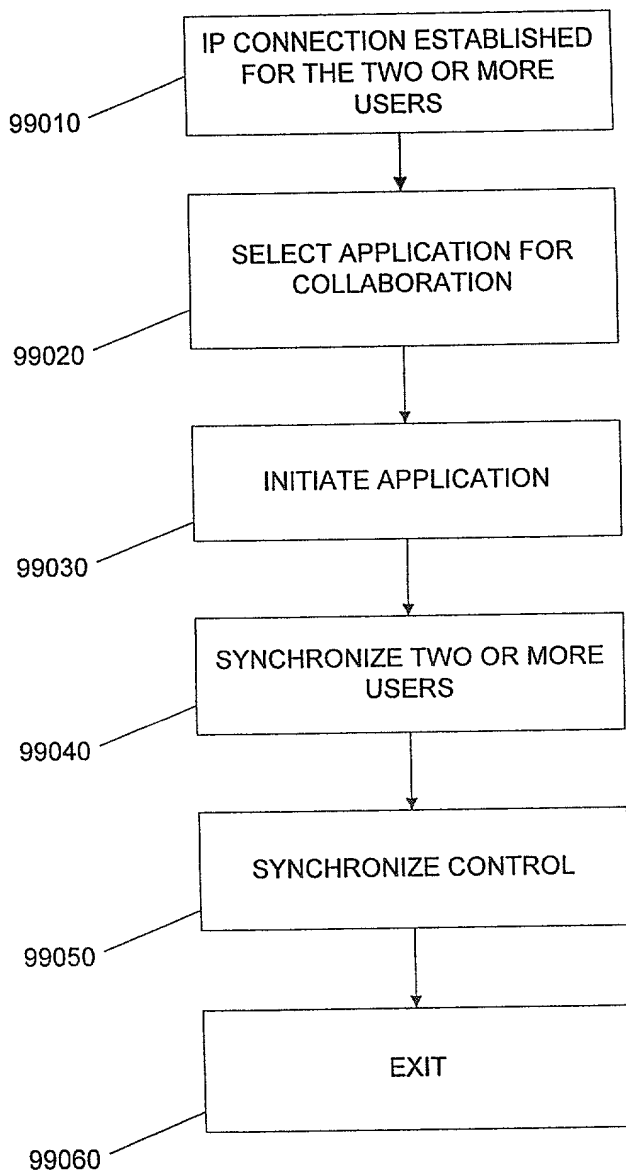


FIGURE 99